

Borough of Indiana

Indiana County, Pennsylvania

2023 Budget



Page Intentionally Left Blank

DIRECTORY

Mayor

William Simmons

Council Members

Peter Broad	President – Ward 1
Kaycee Newell	Vice President – Ward 4
Joshua Krasta	Ward 1
Sara Steelman	Ward 1
Ben Ford	Ward 2
Donald Lancaster	Ward 2
Gerald Smith	Ward 2
Luke DeBuyer	Ward 3
Sharon Herring	Ward 3
Poom Taylor	Ward 3
Jonathan Warnock	Ward 4
Tamara Collazzo	Ward 4

Borough Management Staff

Nichole Sipos	Borough Manager
Justin Schawl	Police Chief
Paul Gelles	Director of Public Works
John Rellick	Sewage Plant Supervisor
Roland Francis	Pre-Treatment/Asst. Sewage Plant Supervisor
Brenda Darr	Director of Code Enforcement & Zoning
Hank Kukula	Director of Parking
Kyle Mudry	Communications & Grants Coordinator
Laurie Busovicki	Payroll Clerk/Administrative Assistant

2023 Budget Calendar

Step	Action	Day	Date	Responsibility
1	Budget Request Forms Distributed	M	August 29, 2022	Manager
2	Preliminary Meetings with Department Heads	M-F	September 12-16, 2022	Manager & Dept. Heads
3	Submission of Budget Draft Budgets to Manager	F	September 23, 2022	Dept. Heads
4	Preliminary Budget Preparation	M-F	September/October 2022	Manager
5	Committee Review		October, 2022	Manager, Dept Heads
6	Committee Approvals-(move to full Council)		October, 2022	Manager, Chief, & Dept. Heads
7	Budget Revisions and Edits Admin meeting		October, 2022	Manager, Chief, Dept Heads
8	Council Meeting Discussion	T	November 8, 2022	Manager, Chief, & Dept. Heads; Borough Council
9	Motion to Advertise Proposed Budget	T	November 8, 2022	Borough Council
10	Adoption of 2023 Budget	T	December 6, 2022	Borough Council

MAJOR FUND DESCRIPTIONS AND SUMMARIES

GENERAL FUND

This fund serves as the Borough's primary operations fund. It is funded by taxes on property and individuals, certain user fees, grants, and various other sources. The general day-to-day operations are financed through this fund, including Administration, Buildings and Offices, Police, Code Enforcement, Planning and Zoning, Streets, Parks, Crossing Guards, Insurance, Stormwater and Flood Control, Debt Service, and Miscellaneous operations. The 2023 FY Budget approves a .5 mill increase to the general real estate tax.

GENERAL FUND BUDGET

REVENUES

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
Revenues					
Taxes					
Real Estate Taxes					
301-100	Current	\$2,927,560.51	\$2,868,558.46	2,850,677.00	3,157,154.00
301-400	Delinquent	108,057.24	123,672.49	135,090.00	120,000.00
310-100	Real Estate Transfer Tax	96,856.21	154,914.69	150,667.00	95,000.00
Earned Income Taxes (EIT)					
310-210	Current	701,778.00	737,607.69	779,417.00	750,000.00
310-220	Delinquent	2,509.74	2,864.12	\$1,800.00	\$2,000.00
Local Service Taxes (LST)					
310-510	Current	308,145.33	279,647.19	295,217.00	290,000.00
Sub-Total:		\$4,036,849.79	\$4,173,250.92	\$4,062,201.00	\$4,414,154.00
Licenses, Permits, Franchise					
321-320	Salvage Yard License Mechanical Devices/Small	\$100.00	\$100.00	\$100.00	\$100.00
321-740	Game of Chance	1,690.00	585.00	1200.00	1200.00
321-800	Cable TV Franchise	129,156.30	124,061.11	125,766.78	125,000.00
321-900	Misc. Permits & Fees	100.00	8,829.53	9,000.00	6,000.00
342-010	Royalties-Natural Gas	53.78	69.41	250.00	100.00
321-901	Outdoor Dining Fee	0.00	0.00	350.00	350.00
Sub-Total:		\$131,100.08	\$133,645.05	\$136,666.78	\$132,750.00

Fines and Costs

331-060	PA State Police Fines	\$5,639.26	\$4,935.37	\$4,876.00	\$4,000.00
331-110	Vehicle Code Violation	9,802.29	11,284.83	10,528.00	12,000.00
331-130	Magistrate Fines	55,784.62	44,840.91	42,966.00	55,000.00
	Sub-Total:	\$71,226.17	\$61,061.11	\$58,370.00	\$71,000.00

Intergovernmental Revenue

355-010	Public Utility Tax	\$4,550.23	\$4,706.08	\$4,277.84	\$4,500.00
355-080	Alcohol Beverage Tax	9,518.70	900.00	6,100.00	10,000.00
355-120	Foreign Casualty-Pension	340,867.26	317,103.82	369,981.05	363,447.00
355-130	Foreign Fire Ins	60,065.19	53,680.05	65,602.70	60,000.00
355-150	Drug Task Force-Reimb.	37,825.51	38,679.26	31,916.87	40,000.00
355-151	Winter Maint. OT Liq. Fuel	5,068.92	9,564.00	15,356.08	15,000.00
355-153	Safe Street Reimb.	13,227.85	34,474.21	38,416.00	5,000.00
355-155	DUI Task Force Reimb.	1,875.13	6,450.28	8,727.00	2,000.00
358-100	Crossing Guard Reimb.	22,990.61	27,064.51	33,019.71	30,000.00
358-200	Sewer Maint. Reimb.	153,388.00	153,388.00	153,388.00	153,388.00
358-300	Sewage Operating Reimb.	122,866.00	122,866.00	122,866.00	122,866.00
358-400	Reimb. Employee Healthcare	22,637.08	20,475.80	30,692.86	32,000.00
358-500	Solid Waste Reimb.	88,273.00	88,273.00	88,273.00	88,273.00
359-100	PILOT. (IUP)	86,395.67	86,395.67	86,395.67	86,396.00
351-000	Federal Grants	22,837.99	11,695.56	0.00	0.00
	Sub-Total:	\$992,638.62	\$975,716.24	\$1,024,319.92	\$1,012,870.00

Departmental Earnings

331-010	Police Misc. Receipts	\$1,140.75	\$2,159.65	\$2,609.00	\$3,500.00
331-011	Police Academy Reimbursement		14,086.09	0.00	0.00
331-030	Accidents/Complaints	2,391.43	2,355.00	2,400.00	3,000.00
355-154	Police Contracted O.T.	1,935.10	2,122.46	763.00	\$3,000.00
361-301	Code/Fees/Fines	1,883.00	9,820.00	13,585.00	5,000.00
361-340	Zoning Hearing Fees	2,500.00	2,150.00	1,525.00	2,000.00
362-410	Building/Zoning Permits	51,907.90	54,161.59	77,648.00	55,000.00
362-450	Property Reg/Inspection	105,039.20	117,997.50	92,976.00	100,000.00
362-451	Stormwater Review	549.50	0.00	250.00	2,500.00
364-200	Leaf/Branch Collection	49,097.34	54,087.45	50,000.00	50,000.00
380-000	Refunds and Misc.	3,408.08	3,108.78	18,732.51	10,000.00
358-600	Parking Reimbursement	0.00	0.00	0.00	0.00
	Sub-Total:	\$219,852.30	\$262,048.52	\$260,488.51	\$234,000.00

GENERAL

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<hr/>					
Interest Earnings					
341-010	Interest General	\$675.54	\$286.36	\$320.00	\$500.00
	Sub-Total:	\$684.23	\$287.39	\$320.00	\$500.00
<hr/>					
Other Receipts					
394-100	TAN Loan	\$300,000.00	\$0.00	\$0.00	\$0.00
	Sub-Total:	\$300,000.00	\$0.00	\$0.00	\$0.00
<hr/>					
	Total Receipts	\$5,860,468.43	\$5,606,009.23	\$5,542,366.21	\$5,865,274.00

GENERAL FUND BUDGET

REVENUES - DESCRIPTIONS AND DETAILS

<u>Revenue</u>	2022 Budget	Change from Prior Year Budget
<u>Taxes</u>		
<u>01.301.100 – Real Estate – Current</u> The 2023 Final Budget has been adopted using a tax rate 6.162 of mills, which represents a .5 mill increase over the 2022 Adopted Budget.	\$2,892,154	\$3,157,154
<u>01.301.400 – Real Estate – Delinquent</u>	\$110,000	\$120,000
<u>01.310.100 – Real Estate Transfer Tax</u> PA Act 511 allows boroughs to enact a real property transfer tax of 1%, which shall be shared with the school district within that jurisdiction, on the sale of each property. Indiana Borough’s 50% share of the 1% equates to the projected value.	\$80,000	\$95,000
<u>01.310.210 – Earned Income Tax – Current</u> This 1% PA ACT 511 tax is shared with the School District, and is collected on residents and non-residents.	\$600,000	\$750,000
<u>01.310.220 – Earned Income – Delinquent</u>	\$5,000	\$2,000.00
<u>01.310.510 – Local Service Tax (LST)</u> This PA Act 511 tax replaces the enactment of the Occupational Privilege Tax (OPT) at a maximum rate of \$52 per year. Persons earning less than \$12,000 annually may be exempted from the tax.	\$275,000	\$290,000
<u>Licenses, Permits, Franchise</u>		
<u>01-321-320- Salvage Yard License</u> <i>Yearly fee charged</i>	\$100	\$100
<u>01.321.740 – Mechanical Devices</u> This fee is levied at \$25.00 per mechanical amusement device, for the playing of music, games and/or amusement.	\$1,500	\$1,200
<u>01.321.800 – Cable TV Franchise</u> The Borough has established a Cable TV Franchise Agreement with Comcast. The agreement calls for a franchise fee in an amount equal to 5% of annual gross revenues received by Comcast, from the operation of the cable system.	\$125,000	\$125,000
<u>01-321-900 – Misc. Permits & Fees</u> This line-item reflects the revenues from special event permits and fees associated with those events throughout the year. Example Homecoming parade, love of life 5K etc..	\$5,000	\$6,000
<u>01-342-010- Royalties-Natural Gas</u> Reimbursement from royalties	\$100	\$100

<u>01.321-901 – Outdoor Dining Fees</u> Regulating establishments that wish to allow patrons to purchase and consume alcohol outside of the physical boundaries of their establishment. \$50.00 fee.	\$0.00	\$350.00
<u>Fines and Costs</u>		
<u>01.331.060 – PA State Police Fines</u> The Borough receives a portion of any citation or fine issued by the State Police within our municipal boundaries.	\$3,500	\$4,000
<u>01.331-110 – Vehicle Code Violations</u> Fines imposed on motorists for violating the PA Motor Vehicle Code.	\$12,000	\$12,000
<u>01.331.130 – Magistrate Fines</u> Fines imposed by the local District Magistrate upon court conviction for violating local ordinance.	\$65,000	\$55,000
<u>Intergovernmental Revenue</u>		
<u>01.355.010 – Public Utility Tax</u> Monies received from public utility companies who have buildings or land within the Borough.	\$4,000	\$4,500
<u>01.355.080 – Alcohol Beverage Tax</u> The Borough receives a fee from the PA Liquor Control Board for each of the licensed liquor establishments within our municipal boundaries.	\$10,000	\$10,000
<u>01.355.120 – Foreign Casualty-Pension</u> Often referred to as State Aid – Monies received from the State to defray the Police, Mgt and Non-uniform pension plans.	\$299,780	\$363,447.00
<u>01.355.130 – Foreign Fire Ins.</u> Monies received from the Foreign Fire Insurance tax, which is levied by the State on “foreign” fire insurance companies doing business in PA.	\$60,000	\$60,000
<u>01.355.150 – Drug Task Force-Reimb.</u> Monies received from the County for the reimbursement of work done by the Police Department through the DA’s Drug Task Force.	\$40,000	\$40,000
<u>01.355.151 – Winter Maint. O.T. Lig. Fuel</u> The Liquid Fuels (Highway) Fund reimburses the General Fund for Public Works Department overtime during the winter months.	\$15,000	\$15,000
<u>01.355.153 - Safe Street Reimb.</u> Monies received from the United States FBI for assistance in interjurisdictional cases.	\$5,000	\$5,000
<u>01.355.155 – DUI Task Force Reimb.</u> This reimbursement is submitted through the Indiana County District Attorney’s office.	\$2,000	\$2,000

<u>01.358.100 – Crossing Guard Reimbursement.</u> The Borough shares costs of the crossing guard program with the School District, and is reimbursed for this program annually.	\$30,000	\$30,000
<u>01.358.200 – Sewer Maintenance. Reimbursement.</u> The General Fund receives a partial salary reimbursement for the following positions, from the Sewer Maintenance Fund: Borough Manager, Public Works Director, Payroll Clerk, and four (4) Street Department laborers. A partial reimbursement is also received for operating supplies; equipment utilization.	\$153,388	\$153,388
<u>01.358.300 – Sewer Operating Reimbursement.</u> The General Fund receives a partial salary reimbursement for the following positions, from the Sewer Operating Fund: Borough Manager, Public Works Director, Pre-Treatment Coordinator, Payroll Clerk. A partial reimbursement is also received for operating supplies; equipment utilization.	\$122,866	\$122,866
<u>01.358.400 – Reimbursement Employee Healthcare</u> Employees of the Borough contribute a portion of their healthcare costs. Police 7%, Mgt 4%, Union 2%	\$15,000	\$32,000
<u>01.358.500 – Solid Waste Reimbursement.</u> The General Fund receives a partial salary reimbursement for the following positions, from the Solid Waste Fund: Borough Manager, Public Works Director, Utilities Clerk duties, A partial reimbursement is also received for operating supplies; equipment utilization.	\$84,274	\$88,273
<u>01.359.100 – PILOT (IUP)</u> This Payment In Lieu Of Taxes (PILOT) is paid by the Foundation for IUP, as a good-faith measure of assistance for the real estate tax monies lost as a result of the tax-exempt status of IUP's property; namely, its dormitories, in this case.	\$86,396	\$86,396
<u>01.331.010 – Police Misc. Receipts</u> Miscellaneous receipts received by the Police Department.	\$8,000	\$3,500.00
<u>01-331-011-Police Academy Reimbursement</u>	\$6,000	\$0.00
<u>01.331.030 – Accidents/Complaints</u> Fees received for various accident and complaint reports.	\$3,000	\$3,000
<u>01-355-154- Police Contracted O.T.</u> Fee for Police services for special events request.	\$4,000	\$3,000
<u>01.361.301 – Code/Fees/Fines</u> Fees associated with various Code Enforcement applications and violations.	\$2,500	\$5,000
<u>01.361.340 – Zoning Hearing Fees</u> Fees received for application to the Zoning Hearing Board, and charges related to Board proceedings.	\$2,000	\$2,000
<u>01.362.410 – Building/Zoning Permits</u> Fees for construction projects.	\$55,000	\$55,000
<u>01.362.450 – Property Reg./Inspection</u>	\$100,000	\$100,000

Fees for annual inspection and registration of non-owner-occupied structures.		
<u>01.362.451 – Stormwater Review</u> Fees received for the review of new stormwater projects, or stormwater improvement projects	\$2,500	\$2,500
<u>01.364.200 – Leaf/Branch Collection</u> These are revenues received from the County Solid Waste Authority, for the Borough-wide collection of leaves and branches, that are ultimately disposed of at the Recycling Center.	\$50,000	\$50,000
<u>01.380.000 – Refunds and Misc.</u> Miscellaneous refunds and charges due the Borough.	\$10,000	\$10,000
<u>Other Receipts</u>		
<u>01.130-009 Internal Transfer</u> A Tax Anticipation Note (TAN) is a loan that municipalities use to assist cash-flow in the first quarter, when tax revenues are down.	\$0.00	\$0.00
<u>TOTAL REVENUES 8.6% increase:</u>	\$5,349,807	\$5,865.274

GENERAL FUND BUDGET

ADMINISTRATION DEPARTMENT

The Borough of Indiana operates under a “Council-Manager” form of government. In this form, the Borough Council appoints a manager to act as the Chief Executive Officer of the Borough, implementing all policies established by Council, and developing the annual budget proposals. This official oversees the day-to-day operations of all departments within the Borough, except for the Police Department.

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
Expenditures					
Personnel Expenses					
400-110	Wages-Mayor	\$4,000.00	\$3,666.63	\$4,000	\$4,000.00
401-112	Wages-Manager	80,000.00	61,897.34	80,000	83,600.00
406-162	Wages – Grants & Pub. Eng.	45,0000	45,0000	45,900	47,966.00
402-120	Wages-Finance/Payroll Clerk	108,762.62	113,780.78	40,575.00	45,156.00
403-114	Tax Collectors Commission	30,339.32	30,562.63	31,550.84	32,772.00
403-200	Tax Collectors Expense	1,151.15	1,321.17	3,364.30	1,500.00
404-314	Legal Services	148,081.48	138,190.09	66,000.00	80,000.00
406-156	Health Insurance	52,435.88	50,561.25	49,162.00	63,809.00
406-157	Health Insurance Buyout	4,800	1,600	0.00	0.00
406-158	Life Insurance	2,178.77	2,976.39	2,594.31	2,820.00
406-161	Social Security/Medicare	23,341.40	23,163.58	15,455.00	16,100.00
	Sub-Total:	\$500,090.62	\$472,719.86	\$338,601.45	\$377,723.00
Operation Expenses					
406-210	Office Supplies	\$5,513.02	\$5,186.27	\$5,477.00	\$7,000.00
406-260	Minor Office Equipment	600.00	37.50	0.00	700.00
406-310	Professional Services	11,118.62	1,818.35	4,661.60	9,000.00
406-311	Audits	2,950.00	3,500.00	5,250.00	5,250.00
406-314	Codification	1,195.00	1,195.00	2,526.69	4,000.00
406-340	Advertising/Printing	7,984.28	6,942.91	6,087.00	8,000.00
406-353	Official Bonds	1,120.00	42.50	0.00	1,500.00
406-420	Dues and Subscriptions	8,077.34	11,489.44	7,096.80	10,000.00
406-460	Meeting/Conferences	1,098.24	340.00	2,444.39	5,000.00
406-751	Computer Equipment	5,727.33	14,534.69	0.00	5,000.00
	Sub-Total:	\$45,383.83	\$45,086.66	\$33,543.48	\$55,450.00
	Total Administration	\$545,474.45	\$517,806.52	\$372,144.93	\$433,173.00

GENERAL FUND BUDGET

ADMINISTRATION DEPARTMENT - DESCRIPTIONS AND DETAILS

<u>Expenditure-Administration</u> Description	2022 Budget	Change from Prior Year Budget
<u>Personnel Expenses</u>		
<u>01.400.110 – Wages - Mayor</u> A maximum salary of \$7,500 per year is set for boroughs with a population of 5,000 or more, but less than 10,000, by the Pennsylvania Borough Code.	\$4,000	\$4,000
<u>01.401.112 – Wages - Manager</u> A portion of the Manager’s salary is reimbursed by the Sewer Operating Fund, the Sewer Maintenance Fund, the Parking Fund, and the Solid Waste Fund, as the Manager provides administrative and executive oversight. (4.5%) increase	\$80,000	\$83,600
<u>01.406.162 – Wages – Grants & Public Engagement Coordinator</u> A new position within the 2018 Fiscal Year Budget to manage the Borough’s public engagement, press interaction, marketing operations, and grant writing efforts. (4.5%) increase	\$45,900	\$47,966
<u>01.402.120 – Wages – Finance</u> This line-item includes the salaries of the Administrative Supervisor/Assistant Treasurer (1), as well as Assistant Secretary/Payroll Clerk. 2022/ 2023 Admin. position was not filled 56% decrease	\$96,302	\$45,156
<u>01.403.114 – Tax Collector’s Commission</u> The Tax Collector’s commission on performing revenue collection efforts for the Borough, as an independently elected official. .5% increase	\$31,000	\$31,572
<u>01.403.200 – Tax Collector’s Expense</u> The Borough satisfies half of the Tax Collector’s expenses related to the printing of tax bills, and for postage; the Indiana Area School District satisfies the other half of tax collectors’ expenses.	\$1,500	\$1,500
<u>01.404.314 – Legal Services</u> Fees paid to the Borough Solicitor and other Attorney’s for general legal services.	\$90,000	\$80,000
<u>01.406.156 – Health Insurance</u> Health insurance coverage for those employees enumerated in the Department’s personnel complement. 8% increase	\$58,854	\$63,809
<u>01.406.157 – Health Ins. Buyout</u> Employees that do not take health insurance offering through the Borough receive a \$4,800 health insurance buyout annually.	\$0.00	\$0.00
<u>01.406.158 – Life Insurance</u> Cost of management employees’ (3) life insurance policy is \$390 annually, while the cost of the policy for those employees in the union FT(2)/ PT (3) is \$780 & \$50.76 annually.	\$2,575	\$2,820

<u>01.406.161 – Social Security/Medicare</u> 7.65% of all Wages	\$17,304	\$16,100
<u>Operation Expenses</u>		
<u>01.406.210 – Office Supplies</u> Routine purchase for office supplies.	\$7,000	\$7,000
<u>01.406.260 – Minor Office Equipment</u> Purchase of equipment of a non-routine type, such as desk calculators, etc.	\$700	\$700
<u>01.406.310 – Professional Services</u> Contracted services such as copier maintenance, tech support contracts, etc.. The change from prior year represents a newly entered technology maintenance and helpdesk contract.	\$12,000	\$9,000
<u>01.406.311 – Audits</u> Fees paid to complete the annual Borough audit of financials.	\$7,000	\$5,250
<u>01.406.314 – Codification</u> From time to time, newly enacted ordinances are codified and added to the official version of the Borough Code.	\$4,000	\$4,000
<u>01.406.340 – Advertising/Printing</u> Pennsylvania Borough Code requires the advertisement of certain Council action and documents.	\$8,000	\$8,000
<u>01.406.353 – Official Bonds</u> The Borough Manager and Administrative Supervisor/Assistant Treasurer are bonded.	\$1,500	\$1,500
<u>01-406-420- Dues and Subscriptions</u> PA State Assoc of Boro’s, PSAB, PML, Chamber, Mayors Assn.	\$10,000	\$10,000
<u>01.406.460 – Meeting/Conferences</u> Costs associated with attending meetings and conferences for employees of the Administration Department.	\$6,500	\$5,000
<u>01.406.751 – Computer Equipment</u> Purchase of non-capital related computer equipment. Rotation	\$9,000	\$5,000
<u>TOTAL EXPENDITURES: 13% decrease</u>	\$498,136	\$433,173

GENERAL FUND BUDGET

BUILDING & OFFICES – EXPENDITURES

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
Expenditures					
Personnel Expenses					
409-140	Wages Custodial/Maintenance	\$29,310.37	\$31,128.46	\$34,201.48	\$51,667.00
409-161	Social Security/Medicare	2,242.37	2,381.44	2616.41	3953.00
409-191	Uniform Allowance	0.00	349.62	0.00	300.00
409-193	Shoe Allowance	99.98	179.87	150.00	200.00
	Sub-Total	\$36,359.49	\$34,039.39	\$36,967.89	\$56,120.00
Operation Expenses					
409-230	Materials and Supplies	\$6,719.57	\$12,539.05	\$7,206.00	\$9,000.00
409-300	Other Services & Charges	2,923.98	1,318.68	1,298.77	2,500.00
409-321	Telephone	12,803.53	12,578.04	9,388.76	13,000.00
409-325	Postage	3,372.94	4,039.35	5,435.00	6,000.00
409-361	Electric	29,502.29	37,319.53	51,796.48	50,000.00
409-362	Gas	12,625.83	6,097.38	5,512.54	7,000.00
409-366	Water	4,921.69	6,044.66	5,547.91	7,000.00
409-370	Maintenance and Repairs	7,061.13	21,186.37	9,179.05	15,000.00
409-450	Contracted Services	26,477.25	34,087.42	37,565.08	25,000.00
409-750	Minor Equipment	3,000.00	0.00	354.04	1,000.00
	Sub -Total	\$109,408.21	\$135,210.48	\$133,283.63	\$135,500.00
Capital Expenses					
409-740	New Equipment	\$6,076.86	\$5,430.46	\$5,429.46	\$0.00
409-610	Construction	0.00	33,599.00	21,693.70	300,000.00
	Sub-Total	\$6,076.86	\$39,029.46	\$27,123.16	\$300,000.00
	Total Building Office	\$147,137.79	\$208,279.33	\$197,374.68	\$491,620.00

GENERAL FUND BUDGET

BUILDING & OFFICES - DESCRIPTIONS AND DETAILS

<u>Expenditure-Building & Offices</u>	2022 Budget	Change from Prior Year Budget
<u>Personnel Expenses</u>		
<u>01.409.140 – Wages – Custodial/Maintenance</u> 2 PT Custodial; 1 PT Maint worker union contract 4.5% increase	\$42,024	\$51,667
<u>01.409.161 – Social Security/Medicare</u>	\$3,215	\$3,953
<u>01.409.191 – Uniform Allowance</u> Employees are given a stipend for pants or cleaning allowance	\$300	\$300
<u>01.409.193 – Shoe Allowance</u> Employees are given a \$200/year shoe allowance.	\$250	\$200
<u>Operation Expenses</u>		
<u>01.409.230 – Materials and Supplies</u> Purchase of routine cleaning, maintenance, and related supplies.	\$9,000	\$9,000
<u>01.409.300 – Other Services & Charges</u> coffee and water services, and miscellaneous charges.	\$2,500	\$2,500
<u>01.409.321 – Telephone</u> Routine charges associated with the Department’s mobile phones, as well as the landlines in Borough Hall.	\$13,000	\$13,000
<u>01.409.325 – Postage</u> Costs associated with daily postage needs. (.57 Cent)	\$5,000	\$6,000
<u>01.409.361 – Electric</u> Costs of the electric utility service for Borough Hall.	\$32,000	\$50,000
<u>01.409.362 – Gas</u> Costs of the natural gas utility service for Borough Hall.	\$10,000	\$7,000
<u>01.409.366 – Water</u> Costs of the water utility service for Borough Hall.	\$9,500	\$7,000
<u>01.409.370 – Maintenance and Repairs</u> General cost of maintenance and repair of Borough Hall.	\$15,000	\$15,000
<u>01.409.450 – Contracted Services</u> Monthly lease agreements for Administration Department’s copier machine, the postage machine, and inspection and licensure of Borough Hall’s elevator.	\$24,000	\$25,000
<u>01.409.750 – Minor Equipment</u> Routine purchase of minor equipment, not consistent with the threshold requirements of the Capital Improvement Plan.	\$1,000	\$1,000
<u>Capital Expenses</u>		
<u>01.409.740 – New Equipment- Admin lease paid off 2022</u>	\$5,000	0.00
<u>01.409.610 – Construction-Building Cost not covered under Lease loan and ARP funding</u>	\$10,000	\$300,000
<i>TOTAL BUILDINGS & OFFICES EXPENDITURES: 170% increase</i>	\$181,789	\$492,220

GENERAL FUND BUDGET

POLICE DEPARTMENT

The Indiana Borough Police Department, structured under the Pennsylvania Borough Code, is guided under the daily administrative direction of the Chief of Police, with ultimate charge and oversight provided by the Mayor. The Department provides twenty-four-hour coverage, seven days a week to the citizens of the Borough and handles an average of 10,000 calls for service annually. Staff level officers, Lieutenants, oversee each Division and report directly to the Chief of Police.

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
Personnel Expenses					
410-122	Wages Chief	\$101,000.16	\$100,288.14	\$103,020.00	\$107,656.00
410-123	Wages Captain				
410-140	Wages Clerical	46,636.00	46,458.00	47,196.00	49,317.00
410-131	Wages Lieutenants	26,036.43	0.00	90,168.38	96,232.00
410-132	Wages Sergeants	421,299.47	445,737.84	361,856.52	444,517.00
410-133	Wages Patrolmen	938,395.65	922,322.35	922,978.00	895,612.00
410-156	Hospitalization	415,816.55	353,313.87	419,852.00	426,000.00
410-158	Life Insurance	5,767.22	5,351.26	5,952.00	6,000.00
410-161	Social Security & Medicare	136,722.16	132,026.21	133,753.00	135,753.00
410-174	Education Bonus	9,100.00	1,400.00	8,400.00	10,500.00
410-177	Excess Sick Leave	41,319.82	9,337.34	12,000.00	10,000.00
410-183	Overtime Officers	122,066.19	157,223.08	132,526.00	175,000.00
410-184	Shift Differential-officer	10,626.40	9,109.35	9,585.00	10,000.00
410-190	Health Care Buyout	13,677.42	25,790.54	19,500.00	19,500.00
410-192	Uniform Cleaning-officer	2,780.86	2,696.76	2,561.85	5,500.00
410-194	Footwear officers	4,200.00	1,200.00	4,800.00	6,000.00
410-196	Incentive Payment				
	Sub-Total:	\$2,295,444.33	\$2,212,254.74	\$1,351,170.75	\$2,397,587.00
Reimbursed Expenditures					
410-180	Gross Wages-Drug Task	\$31,689.07	0.00	\$28,996.00	\$40,000.00
410-186	Gross Wages-DUI	4,115.26	420.48	4,427.00	2,000.00
410-188	Gross Wages-Safe Streets	37,345.01	12,208.50	36,584.22	5000.00
410-189	Contracted Overtime	1,396.00	0.00	0.00	4,000.00
	Sub-Total:	\$73,149.34	\$12,628.98	\$70,007.22	\$51,000.00
Operation Expenses					
410-210	Office Supplies	\$3,698.48	\$5,926.76	\$5,185.13	\$7,000.00
410-215	Code Books & Publications	1,412.02	2,270.97	1,868.75	2,500.00
410-231	Vehicle Fuel	18,432.91	19,792.02	34,769.44	30,000.00

410-234	Vehicle Operating	4,358.49	6,792.46	4,442.42	5,000.00
410-237	Uniforms-New Hire				
410-238	Uniforms – Det. Clothing	9,685.63	16,781.22	14,882.14	16,000.00
410-239	Armory	1,632.69	10,103.20	6,188.45	9,000.00
410-240	Operating Supplies	5,864.05	6,402.28	5,457.99	7,000.00
410-242	Bicycle Patrol Expenses	0	373.44	900.00	1,000.00
410-243	Community Serv. Activities	303.70	1,394.47	500.00	1,500.00
410-300	Other Services & Charges	3,069.13	5,250.17	4,235.61	4,000.00
410-316	Firearms School	426.22	589.27	861.27	2,000.00
410-317	Training	6,933.29	13,997.88	19,643.04	17,000.00
410-318	Recruit Training	0	6,015.00	0.00	6,000.00
410-319	Civil Serv. Commission	363.83	2,010.50	3,367.62	4,000.00
410-320	Communications/Radio	1,560.85	1,165.25	0.00	4,000.00
410-321	Telephone	6,684.03	6,451.83	7,056.73	7,000.00
410-374	Vehicle Maintenance	11,203.39	8,729.58	7,320.00	12,000.00
410-375	Other Equipment Maint	2,457.38	310.00	150.00	4,000.00
410-376	Maintenance Contracts	22,326.16	25,958.05	25,882.00	26,000.00
410-400	Special Investigations	4,854.22	2,957.37	1,444.19	2,500.00
410-420	Association Dues	700.00	1,315.00	940.00	1,500.00
410-751	Computer Equipment	8,787.72	8,652.92	7,331.45	8,000.00
410-460	Meetings/Conferences	1,288.73	1,335.84	2,021.66	2,000.00
	Sub-Total:	\$116,042.92	\$154,575.48	\$154,447.89	\$179,000.00
	Capital Expenses				
410-740	New Vehicles	\$11,868.34	\$11,868.34	\$13,992.18	\$13,993.00
410-750	New Minor Equipment	727.67	14,570.11	2,733.65	3,600.00
	Sub-Total	\$12,596.01	\$26,438.45	\$16,725.83	\$17,593.00
	Total Police Expenses	\$2,497,232.60	\$2,405,897.65	\$1,592,651.69	\$2,645,180.00

GENERAL FUND BUDGET

POLICE DEPARTMENT - DESCRIPTIONS AND DETAILS

<u>Expenditure- Police</u> Description	2022 Budget	Change from Prior Year Budget
<u>Personnel Expenses</u>		
<u>01.410.122 – Wages – Chief</u> The Chief’s salary is paid fully from this line-item.	\$103,020	\$107,656
<u>01.410.123 – Wages – Captain</u> This line-item serves as a placeholder until such time the departmental budget can support its implementation.		
<u>01.410.140 – Wages – Clerical</u> This line-item includes the salary of the Administrative Assistant, a non-bargaining unit position.	\$47,162	\$49,317
<u>01.410.131 – Wages – Lieutenants</u> This line-item includes the salaries of the 1 Lieutenants within the Department. 2% contractual increase	\$93,563	\$96,232
<u>01.410.132 – Wages – Sergeants</u> Wages of the four (5) full-time Sergeant positions. 2% contractual increase	\$433,485	\$444,517
<u>01.410.133 – Wages – Patrolmen</u> Wages of the thirteen (13) full-time Patrolmen positions.	\$860,853	\$895,612
<u>01.410.156 – Hospitalization</u> Hospitalization coverage for each employee enumerated in the Department’s personnel complement. This figure represents a eight (8) percent increase.	\$415,569	\$426,000
<u>01.410.158 – Life Insurance</u> A term group life insurance policy is carried in the Department.	\$6,000	\$6,000
<u>01.410.161 – Social Security & Medicare</u> Cost fixed at 7.65% of salary figures	\$132,854	135,753
<u>01.410.174 – Education Bonus</u> Per the bargaining agreement, an employee holding a master’s degree is entitled to an annual bonus of \$1,000, or \$700 for holding a Bachelor’s degree. Currently 16 officers	\$10,500	\$10,500
<u>01.410.177 – Excess Sick Leave</u> A maximum of 200 days of sick leave may be accrued. Upon reaching the maximum, the employee shall be compensated at a rate of one-half (1/2) days’ pay for every day over the maximum. Up to 18 days at years end.	\$25,474	\$10,000
<u>01.410.183 – Overtime – Officers-Providing 24/7 community resources, officers are required to attend court, work special events, cover vacancies, work holidays etc.</u>	\$175,000	\$175,000
<u>01.410.184 – Shift Differential – Officers</u> Per the bargaining agreement, patrolmen shall be paid a seventy-five cent (\$.75) shift differential for hours worked between 6:00 p.m. and 6:00 a.m.	\$12,000	\$10,000

<u>01.410.190 – Healthcare Buyout</u> Those employees in the bargaining unit shall be offered a cash rebate of \$6,500 per year for those not participating in the Borough’s hospitalization coverage.	\$19,500	\$19,500
<u>01.410.192 – Uniform Cleaning – Officers</u> Contractual obligation to provide professional cleaning services to officers as they relate to uniform needs.	\$5,500	\$5,500
<u>01.410.194 – Footwear – Officers</u> Officers are contractually entitled to receive \$300 annually.	\$5,700	\$6,000
<u>Reimbursed Expenditures</u>		
<u>01.410.180 – Gross Wages – Drug Task Force</u> Cost for providing personnel to the DA’s Drug Task Force, locally, is reimbursed, dollar-for-dollar, by the DA’s office.	\$40,000	\$40,000
<u>01.410.186 – Gross Wages – DUI</u> Cost for providing personnel to DUI mitigation, locally, is reimbursed, dollar-for-dollar, by the DA’s office.	\$2,000	\$2,000
<u>01.410.188 – Gross Wages – Safe Streets-</u> FBI oversees task force to investigate large scale investigations reimbursed dollar-for-dollar	\$5,000	\$5,000
<u>01.410.189 – Contracted Overtime</u> The Department provides policing services for other municipalities and agencies	\$4,000	\$4,000
<u>Operational Expenses</u>		
<u>01.410.210 – Office Supplies</u> Routine purchase for office supplies.	\$7,000	\$7,000
<u>01.410.215 – Code Books & Publications</u> To purchase publications needed for daily use.	\$2,500	\$2,500
<u>01.410.231 – Vehicle Fuel-</u> Costar program with Sheetz	\$28,000	\$30,000
<u>01.410.234 – Vehicle Operating</u> Costs to maintain vehicle oil, and routine vehicle operating supplies.	\$5,000	\$5,000
<u>01.410.237 – Uniforms – New Hire</u>	0	0
<u>01.410.238 – Uniforms & Detective Clothing-</u> officers are outfitted with professional uniforms. Contractual obligation to provide protective (bullet proof vests) for every officer. Contractual obligation to provide officers who work in the non-uniform capacity (Detective) with a clothing allowance.	\$16,000	\$16,000
<u>01.410.239 – Armory</u> Costs related to maintaining the Department’s arms usage.	\$9,000	\$9,000
<u>01.410.240 – Operating Supplies</u> Routine purchase of supplies for the daily operation of the Department.	\$7,000	\$7,000
<u>01.410.242 – Bicycle Patrol Expenses</u> -Costs associated with bicycle equipment and outfitting	\$1,500	\$1,000

<u>01.410.243 – Community Service Activities</u> As a goal of the Department to be increasingly engaged in the community, this line-item serves to cover expenses in this effort.	\$1,500	\$1,500
<u>01.410.300 – Other Services & Charges-</u> Used for cruiser care, miscellaneous expenses associated with non-standard prisoner transports, commendation, ancillary services such as medical and psychological evaluations, etc.	\$4,000	\$4,000
<u>01.410.316 – Firearms School</u> Each field employee of the Department is specially trained in firearms usage.	\$2,000	\$2,000
<u>01.410.317 – Training-</u> Police officers are required to engage in professional development.	\$17,000	\$17,000
<u>01.410.318 – Recruit Training-</u> Police Academy Cost for newly hired officer	\$6,000	\$6,000
<u>01.410.319 – Civil Service Commission</u> Per the Pennsylvania Borough Code, the Police Department selects hires via a listing of candidates duly compiled by the Civil Service Commission. Expenses include legal services, testing, etc.	\$4,000	\$4,000
<u>01.410.320 – Communications/Radio</u> Cost of one portable radio	\$4,000	\$4,000
<u>01-410-321-Telephone-</u> Cell phones and data plans for the department	\$8,000	\$7,000
<u>01.410.374 – Vehicle Maintenance</u> Vehicle maintenance and repair other than routine fluids, etc.	\$12,000	\$12,000
<u>01.410.375 – Other Equipment Maintenance-</u> Vascar, enradd, speed sentry, cameras, flashlights, etc.	\$4,000	\$4,000
<u>01.410.376 – Maintenance Contracts</u> Including technology contracts, and reporting software.	\$25,000	\$26,000
<u>01.410.400 – Special Investigations</u> Crime lab fees for narcotics, sexual assault, DUI process etc.	\$2,500	\$2,500
<u>01.410.420 – Association Dues</u> Membership dues to various professional organizations.	\$1,500	\$1,500
<u>01.410.751 – Computer Equipment</u> The Department replaces computer equipment on a scheduled, rotating basis.	\$8,000	\$8,000
<u>01.410.460 – Meetings/Conferences-</u> Professional conferences and meetings	\$2,000	\$2,000
<u>Capital Expenses</u>		
<u>01.410.740 – New Vehicles</u>	\$13,993	\$13,993
<u>01.410.750 – New Minor Equipment</u> Routine purchase of minor equipment, not consistent with the threshold requirements of the Capital Improvement Plan.	\$3,600	\$3,600
<u>TOTAL EXPENDITURES: 2% increase</u>	\$2,592,273	\$2,645,180

GENERAL FUND BUDGET

CODE ENFORCEMENT DEPARTMENT

Through daily interaction with the community, the Code Enforcement Department provides input and recommendations to the Indiana Borough Planning Commission and to Borough Council for changes to the Borough’s Zoning ordinance and Property Maintenance Code. The Department also assists in maintaining the health, safety, and welfare of the community through enforcing codes and regulations of the Borough. Community Development is also guided and driven through the efforts of this office.

CODE ENFORCEMENT DEPARTMENT – EXPENDITURES

Expenditures

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
O1					
Expenditures					
	Personnel Expenses				
413-122	Wages-Supervisor (Director)	\$65,540.79	\$31,382.11	\$29,107.00	\$54,163.00
413-130	Wages	69,465.66	126,328.36	121,876.20	124,405.00
413-140	Wages-Clerical	35,635.00	41,590.56	30,324.00	34,320.00
413-156	Hospitalization	31,569.62	14,656.90	8,145.00	17,000.00
413-158	Life Insurance	1,748.96	2,438.51	2,672.25	2,780.00
413-157	Insurance Buy-out	10,303.80	10,334.40	9,600.00	14,400.00
413-161	Social Security/Medicare	12,985.89	15,216.15	13,858.65	17,869.00
413-183	Overtime	0.00	0.00	0.00	500.00
413-192	Uniforms	0.00	768.89	96.30	600.00
413-193	Shoe Allowance	437.11	576.06	750.00	450.00
	Sub-Total:	\$227,686.83	\$243,291.94	\$186,105.40	\$266,487.00
	Operation Expenses				
413-231	Vehicle Fuel	\$1,626.74	\$1,800.62	\$3,229.18	\$3,000.00
413-240	Materials & Supplies	470.75	132.87	236.42	1,500.00
413-300	Other Services & Charges	517.00	108.50	702.25	800.00
413-301	Refunds/Miscellaneous	825.00	527.50	484.00	500.00
413-310	Professional Services	67.50	209.66	0.00	1,200.00
413-311	Insp. Services	18,617.55	22,624.37	33,572.50	30,000.00
413-313	Engineering		283.50	255.00	2,000.00
413-317	Training	719.45	1095.85	883.70	1,800.00
413-321	Telephone	1,772.12	1523.34	2,025.86	2,500.00
413-374	Vehicle Repair	1,846.42	1489.27	1,831.33	2,000.00
413-376	Maint. Contract	0.0	1091.58	181.93	1,000.00
413-420	Dues/Subscriptions	249.00	312.32	0.00	300.00
413-450	Contracted Services	1,830.67	1429.50	0.00	1,500.00

413-460	Meeting/Conferences	0.00	0.00	0.00	\$300.00
413-750	Minor Equipment	1,024.67	150.04	20,000.00	2,000.00
	Sub-Total:	\$29,566.87	\$32,778.92	\$63,402.17	\$59,100.00
	Capital Expenses				
413-740	Vehicle	0.00	\$5,784.73	\$11,269.72	\$10,870.00
	Sub-Total:	\$0.00	\$5,784.73	\$11,269.72	\$10,870.00
	Total Code/Zoning	\$257,253.70	\$281,855.59	\$260,777.29	\$336,457.00

GENERAL FUND BUDGET

CODE ENFORCEMENT DEPARTMENT - DESCRIPTIONS AND DETAILS

Expenditure-Code Description	2022 Budget	Change from Prior Year Budget
Personnel Expenses		
<u>01.413.122 – Wages – Supervisor (Director)</u> For 2022 Budget this Wages was split between this line item and Wages-Planners 01-414-122. For 2023 will be 1 full salary out of this item. \$3,000 is BCO portion of salary	\$25,658	\$54,163
<u>01.413.130 – Wages</u> Wages for the Senior Code Enforcement officer (1) and the Entry-level Code Enforcement officer with Inspector license.(1). One Entry-level officer (1) 2.5% increase	\$121,410	\$124,405
<u>01.413.140 – Wages – Clerical</u> Wages of the Admin. Assistant & Building Code Official (1). For 2023 job description was redone to a Clerk position	\$43,166	\$34,320.
<u>01.413.156 – Hospitalization</u> Health insurance coverage for the Department’s personnel complement (2).	\$7,800	\$17,000
<u>01.413.158 – Life Insurance</u> Cost of management employees’ (4) life insurance policy is \$351 annually, while the cost of the policy for those employees in the union (1) is \$780 annually.	\$1,824	\$2,780
<u>01.414.157 – Insurance Buy-out</u> Employees that do not participate in the Borough’s health insurance coverage are eligible to receive an annual stipend of \$4,800.	\$14,400	14,400
<u>01.413.161 – Social Security/Medicare -7.65% of all wages</u>	\$14,553	17,869
<u>01.413.183 – Overtime</u> Overtime work is paid at 1 ½ times the regular rate of pay.	\$500	\$500
<u>01.413.192 – Uniforms</u> Staff are outfitted with professional uniforms.	\$600	\$600
<u>01.413.193 – Shoe Allowance</u> Employees are given a \$150/year shoe allowance.	\$450	\$450
Operational Expenses		
<u>01.413.231 – Vehicle Fuel</u> Fuel for the Department’s fleet (3).	\$2,000	\$3,000
<u>01.413.240 – Materials & Supplies</u> Routine purchase of office supplies and materials.	\$1,500	\$1,500
<u>01.413.300 – Other Services & Charges</u> Printing of DCED UCC permits and miscellaneous charges.	\$800	\$800
<u>01.413.301 – Refunds/Miscellaneous</u> Refunds of various permits and licenses, overpayments	\$800	\$500
<u>01.413.310 – Professional Services</u>	\$1,200	\$1,200

<u>01.413.311 – Inspection Services</u> The Borough works with a third-party building inspection company for certain licensure requirements.	\$30,000	\$30,000
<u>01.413.313 – Engineering</u> Engineering costs associated with field projects.	\$0.00	\$2,000
<u>01.413.317 -Training</u> Continued professional and field training of the Code Enforcement officers.	\$1,800	1,800
<u>01.413.321 – Telephone</u> Routine costs associated with the Department’s mobile phones.	\$3,000	\$2,500
<u>01.413.374 – Vehicle Repair</u> Routine costs associated with mechanical repair.	\$2,000	\$2,000
<u>01.410-376 – Maintenance Contract</u> Annual technical and software contracts.	\$1,000	\$9,631
<u>01.413.420 – Dues/Subscriptions</u> Membership dues to various professional organizations.	\$300	\$300
<u>01.413.450 – Contracted Services</u> The maintenance and supplies contract carried on the Department’s copier.	\$1,900	\$1,500
<u>01.413.460 – Meetings/Conferences</u> Costs associated with the attendance of meetings, conferences, and other educational opportunities.	\$800	\$300
<u>01.413.750 – Minor Equipment</u> Routine purchase of minor equipment, not consistent with the threshold requirements of the Capital Improvement Plan.	\$23,500	\$2,000
<u>Capital Expenses</u>		
<u>01.413.740 – Vehicles</u> Lease program for the 2 vehicles	\$9,600	\$10,870
<u>TOTAL EXPENDITURES: 8.3 % increase</u>	\$310,560	\$336,457

GENERAL FUND BUDGET

PLANNING/ZONING DEPARTMENT

The Department provides professional and technical expertise to elected officials of the Borough, various Borough departments, and citizens, to assist in understanding and addressing key community issues and priorities. The Department's goal is to focus on a long-term commitment to economic vitality, environmental integrity, and development design quality through master plans, plan implementation and development review, while maintaining the health, safety, and welfare of the community.

PLANNING /ZONING DEPARTMENT – EXPENDITURES

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
O1					
	Personnel Expenses				
414-122	Wages- Zoning Officials	\$92,700	\$79,495.88	\$54,819.00	\$46,125.00
414-156	Hospitalization	49,767.93	39,583.88	20,842.00	9,621.00
414-157	Insurance Buy-out	0.00	4,800.00	4,800.00	0.00
414-158	Life Insurance	532.40	754.90	455.00	400.00
414-161	Social Security/Medicare	6,976.80	5,997.33	3,970.61	3,598.00
414-191	Uniforms	0.00	616.95	0.00	300.00
414-193	Shoe Allowance	0.00	0.00	0	150.00
	Sub-Total	\$149,977.00	\$131,248.94	\$84,886.61	\$60,194.00
	Operation Expenses				
414-317	Training	0.00	0.00	\$120.40	\$1,000.00
414-240	Materials & Supplies	201.10	147.88	450.00	1,000.00
414-300	Other Services and Charges	103.05	48.50	340.00	1,000.00
414-310	Professional Services/Engineer	3,124.43	3,758.80	5,930.00	9,000.00
414-321	Telephone	1062.30	859.35	607.78	500.00
414-341	Advertising	50.00	0.00	0.00	500.00
414-342	Publications	0.00	0.00	0.00	750.00
414-376	Maintenance Contracts	1,391.58	909.65	909.65	1,500
414-420	Dues/Subscriptions	236.43	445.00	165.00	1,000
414-450	Contracted Services	2356.37	0.00	909.65	30,000.00
414-460	Meeting/Conferences	110.40	625.48	0.00	500.00
414-750	Minor Equipment	0.00	0.00	0.00	3,000.00
	Sub-Total	\$8,635.66	\$6,794.66	\$9,432.48	\$49,750.00
	Total Planning	\$158,612.79	\$138,043.60	\$94,319.09	\$109,944.00

GENERAL FUND BUDGET

PLANNING /ZONING DEPARTMENT - DESCRIPTIONS AND DETAILS

Expenditure-Planning Description	2022 Budget	Change from Prior Year Budget
<u>Personnel Expenses</u>		
<u>01.414.122 – Wages</u> 2022-was for 1 Full time and ½ of Director wages. 2023 wage will be for 1 full time Planning/Zoning official	\$70,658	\$46,125
<u>01.414.156 – Hospitalization</u> Health insurance coverage for the Department’s personnel (1).	\$32,300	\$9,621
<u>01-414-157- Insurance Buy-out</u>	\$0	\$0
<u>01.414.158 – Life Insurance</u> Cost of management employee’s (1) life insurance policy is \$351 annually.	\$750	\$400
<u>01.414-161 – Social Security/Medicare</u>	\$5,405	\$3,598
<u>01.414.191 – Uniforms</u> - Personnel are required to maintain a professional appearance.	\$500	\$300
<u>01.414.193 – Shoe Allowance</u> Personnel are required to maintain a professional appearance.	\$0	\$150
<u>Operational Expenses</u>		
<u>01.414.317 – Training</u> Educational opportunities taken by the Department.	\$1,000	\$1,000
<u>01.414.240 – Materials and Supplies</u> Routine purchase of office supplies and materials.	\$1,000	\$1,000
<u>01.414.300 – Other Services and Charges</u> Charges for the maintenance of an office copier.	\$1,000	1,000
<u>01.414.310 – Professional Services/Engineering Service</u> Charges for Zoning Hearing Board legal services and court reporting. Plus Engineering services with zoning issues	\$3,500	\$9,000
<u>01.414.321 – Telephone</u> Routine costs associated with the Department’s mobile phone.	\$1,000	\$500
<u>01.414.341 – Advertising</u> Advertising of certain ordinance revisions and proposals.	\$500	\$500
<u>01.414.342 – Publications</u> The purchase of professional field publications and legal supplements.	\$750	\$750
<u>01.414.376 – Maintenance Contracts</u> Contract for ESRI, the Department’s GIS software.	\$1,500	\$1,500
<u>01.414.420 – Dues/Subscriptions</u> Membership dues to various professional organizations.	\$1,000	\$1,000
<u>01.414.450 – Contracted Services</u> Agreement with Economic Development Planner	\$1,500	\$30,000
<u>01.414.460 – Meetings/Conferences</u> Costs associated with the attendance of meetings, conferences, and other educational opportunities.	\$2,500	\$500

<u>01.414.750 – Minor Equipment</u> Routine purchase of minor equipment, not consistent with the threshold requirements of the Capital Improvement Plan.	\$23,000	\$3,000
<i>TOTAL EXPENDITURES: 25% decrease</i>	\$147,863	\$109,944

GENERAL FUND BUDGET

PUBLIC WORKS DEPARTMENT STREETS -EXPENDITURES

The Indiana Borough Public Works Department is in charge of maintaining the streets, fall leaf collection, the storm water system, publicly owned property, and the sewage collection system. The Department has a staff of 8 full-time and 4 part-time employees overseeing the maintenance/cleaning of Borough facilities. The Department maintains all facets of street repairs, utilizing a fleet of 7 trucks, all equipped with snow removal equipment, and one backhoe. Mostly all vehicle maintenance is performed “in-house”. The crew also performs paving on smaller alleys in addition to our annual contract paving program. Storm system basin repair is an ongoing project.

GENERAL	Streets				
Acct No	Account	Actual	Actual	Projected	Budget
O1		2020	2021	2022	2023
	Personnel Expenses				
430-122	Wages-Director	\$79,981.71	\$86,191.41	\$70,000.00	\$73,150.00
430-140	Wages-Crew	130,131.71	168,769.28	240,171.00	197,018.00
430-156	Health Insurance	141,670.00	150,105.97	166,536.01	191,378.00
430-157	Health Care Buyout	4,800.00	4,800.00	\$4,800.00	0.00
430-158	Life Insurance	3,860.40	6,203.10	6,077.50	6,800.00
430-161	Social Security/Medicare	15,636.91	17,791.21	24,344.00	21,433.00
430-183	Wages-Overtime	1470.36	7,238.68	11,868.47	10,000.00
430-191	Uniform Cleaning Allow.	5,643.56	6,195.15	4,973.00	6,000.00
430-193	Shoe Allowance	752.99	1,019.00	1800.00	1,800.00
	Sub-Total:	\$383,947.64	\$448,313.80	\$530,569.98	\$507,579.00
	Operation Expenses				
430-240	Materials/Supplies	8,756.47	27,372.51	20,980.00	20,000.00
430-250	Maintenance/Repairs	572.15	3,845.06	4,277.00	5,000.00
430-251	Equipment Parts/Supplies	2,104.95	1,304.36	2,368.00	2,000.00
430-300	Other Services and Charges	2,311.66	103.97	1,044.00	2,000.00
430-313	Engineering Services	1,502.25	17,968.95	15,983.00	15,000.00
430-321	Telephone	129.27	0	868.60	600.00
430-329	PA One Call	1,366.30	1,660.00	568.00	2,000.00
430-361	Electric	2,347.07	2,715.56	3,459.75	5,000.00
430-362	Gas	4,634.46	5,849.62	4,740.00	5,000.00
430-366	Water	764.42	685.88	887.50	1,000.00
430-384	Equipment Rental	0	0	1,000.00	500.00
430-450	Contracted Services	1,204.15	3,578.64	3,100.00	3,500.00
430-460	Meeting/Training	0	600	0.00	1,500.00
430-750	Minor Equipment	627.71	1,705.05	0.00	2,500.00
	Sub-Total:	\$26,320.86	\$68,829.01	\$59,275.85	\$65,600.00

	Capital				
438-610	Paving Program	0	\$171,936.97	\$227,137.65	\$250,000.00
	Sub-Total:		\$171,936.97	\$227,137.65	\$250,000.00
	Total Streets	\$410,268.50	\$689,079.78	\$816,983.48	\$823,179.00

GENERAL FUND BUDGET

PUBLIC WORKS DEPARTMENT - DESCRIPTIONS AND DETAILS

<u>Expenditure-Streets</u> Description	2022 Budget	Change from Prior Year Budget
<u>Personnel Expenses</u>		
<u>01.430.122 – Wages - Director</u> Salary for the Director of Public Works	\$70,000	\$73,150
<u>01.430.140 – Wages – Crew</u> Salaries of the full-time Workers (4). (4) Paid from Sew Maint	\$190,740	\$197,018
<u>01.430.156 – Health Insurance</u> Cost fixed based on plan cost per employee. Union Employee contribute 2% of the premium.	\$158,137	\$191,378
<u>01.430.157 – Healthcare Buyout</u> Employees opting out of the Borough’s insurance coverage are contractually entitled to a buyout stipend of \$400/month	\$4,800	0
<u>01.430.158 – Life Insurance</u> The Borough carries a group term life, accidental death, and dismemberment insurance policy.	\$5,822	\$6,800.
<u>01.430.161 – Social Security/Medicare</u> Cost fixed at 7.65% of salary figures	\$20,712	\$21,433
<u>01.430.183 – Wages – Overtime</u> Overtime work is paid at 1 ½ times the regular rate of pay.	\$10,000	\$10,000
<u>01.430.191 – Uniform Cleaning Allowance</u> Contractual obligation to provide professional cleaning services and uniforms.	\$7,500	\$6,000
<u>01.430.193 – Shoe Allowance</u> Employees are contractually entitled to a \$200/year shoe allowance.	\$1,500	\$1,800
<u>Operation Expenses</u>		
<u>01.430.240 – Materials/Supplies</u> Purchase of routine cleaning, maintenance, and other office supplies, first aid and safety material.	\$17,500	\$20,000
<u>01.430.250 – Maintenance/Repairs</u>	\$5,000	\$5,000
<u>01.430.251 – Equipment Parts/Supplies</u> Purchase of light-vehicle and equipment parts.	\$350	\$2,000
<u>01.430.300 – Other Services and Charges</u> Comcast internet services for the Public Works garage.	\$500	\$2000
<u>01.430.313 – Engineering Services</u> Professional costs associated with the municipal engineer regarding street repair, etc.	\$5,000	\$15,000
<u>01.430.321 – Telephone</u> Routine costs associated with the Department’s mobile phones.	\$500	\$600

<u>01.430.329 – PA One Call</u> Before digging in any way, the Borough is obligated to contact a specialized system, which determines if the digging occurs where underground utilities are buried.	\$2,500	\$2,000
<u>01.430.361 – Electric</u> Costs of the electric utility service for the Public Works garage.	\$4,000	\$5,000
<u>01.430.362 – Gas</u> Costs of the natural gas utility service for the Public Works garage.	\$8,000	\$5,000
<u>01.430.366 – Water</u> Costs of the water utility service for the Public Works garage.	\$900	\$1,000
<u>01.430.384 – Equipment Rental</u> From time to time, specialized equipment that the Borough does not own, must be rented.	\$250	\$500
<u>01.430.450 – Contracted Services</u> Outside professional services are utilized from time to time for instances such as snow removal, etc.	\$3,000	\$3,500
<u>01.430.460 – Meeting/Training</u> Continued professional and field training of the staff.	\$1,500	\$1,500
<u>01.430.750 – Minor Equipment</u> Routine purchase of minor equipment, not consistent with the threshold requirements of the Capital Improvement Plan.	\$2,500	\$2,500
<u>Capital Expenses</u>		
<u>01.438.610 – Paving Program</u> This allocation is made each year to pave roadways within the Borough, on a ranked basis.	\$200,000	\$250,000
<i>TOTAL STREETS EXPENDITURES: 14% increase</i>	\$721,460	\$823,179

GENERAL FUND BUDGET

PUBLIC WORKS DEPARTMENT PARKS – EXPENDITURES

GENERAL	Parks				
Acct No	Account	Actual	Actual	Projected	Budget
O1		2020	2021	2022	2023
	Personnel Expenses				
454-122	Wages-Supervisor				\$51,163.00
454-115	Wages- Foreman			25,000.00	0.00
454-115	Wages-Crew			9,084.00	37,440.00
454-156	Health Insurance			4,439.00	30,000.00
454-157	Health Care Buyout			1,200.00	0.00
454-158	Life Insurance			715.00	1,200.00
454-192	Social Security/Medicare			2,026.00	6,779.00
454-191	Uniforms/ Cleaning Allow.			750.00	2,500
454-193	Shoe Allowance			399.00	400.00
	Sub-Total:			\$43,613.00	\$129,486.00
	Operation Expenses				
454-231	Fuel for Equipment/Vehicle			2,858.00	\$3,500.00
454-247	Materials/Supplies	146.06	521.50	3,961.00	10,000.00
454-250	Maintenance/Repairs			95.58	2,500.00
454-251	Equipment Parts/Supplies			700.00	1,000.00
454-300	Misc. Services and Charges			1,250.00	2,500.00
454-321	Telephone			415.00	600.00
454-360	Electric and Water at parks	300.38	203.76	167.00	300.00
454-740	Capital Equipment			0	5,000.00
454-374	Vehicle Repair Service/Maint			393.98	2000.00
454-450	Contracted Services			0.00	2,500.00
454-460	Meeting and Training			0.00	1,000.00
454-750	Minor Equipment (tools)				1,000.00
	Sub-Total:			\$9,841.00	\$31,900.00
	Total Parks			\$53,454.00	\$161,386.00

GENERAL FUND BUDGET

PUBLIC WORKS DEPARTMENT - DESCRIPTIONS AND DETAILS

<u>Expenditure-Parks</u> Description	2022 Budget	Change from Prior Year Budget
<u>Personnel Expenses</u>		
<u>01-454-122- Wages- Supervisor -Mgt position oversees crew</u>	0	\$51,163
<u>01-454-115 – Wages – Foreman</u> Moved a mgt position due to job requirements	\$39,998	0.00
<u>01.454-115– Wages – Crew</u> Salaries of the full-time Street Parks Support Workers (1).	\$31,200	\$37,444
<u>01-454-156 – Health Insurance</u> Hospitalization coverage for each employee.	\$40,000	\$30,000
<u>01-454-157 – Healthcare Buyout</u> Employees opting out of the Borough’s insurance coverage are contractually entitled to a buyout stipend of \$400/month	0	0
<u>01.454-158 – Life Insurance</u> The Borough carries a group term life, accidental death, and dismemberment insurance policy.	\$1,000	\$1,200
<u>01-450-192 – Social Security/Medicare- 7.65% of wages</u>	\$5,446	\$6,779
<u>01-454-191 – Uniform Cleaning Allowance</u> Employees are contractually entitled to uniform/cleaning allowance.	\$2,500	\$2,500
<u>01-454-193– Shoe Allowance</u> Employees are contractually entitled to a \$200/year shoe allowance.	\$400	\$400
<u>Operation Expenses</u>		
<u>01-454-231-Fuel for Vehicle/Equipment</u>	\$1,200	\$3,500
<u>01.454-247 – Materials/Supplies</u> Purchase of routine cleaning, maintenance, and other office supplies.	\$20,000	\$10,000
<u>01.430.250 – Maintenance/Repairs</u> equipment maintenance. Lawn motor, push mower.	\$5,000	\$2,500
<u>01-454-251 Equipment Parts/Supplies</u> On above equipment	\$1,000	\$1,000
<u>01-454-300- Misc. Services and Charges</u> Yearly fee picture app.	\$2,500	\$2,500
<u>01-454-321-Telephone</u> Routine charges associated with the dept cell phone/tablet	\$500	\$600
<u>01-454-360- Electric and water at parks</u> Electric expense and water expense for water street park	\$300	\$300
<u>01-454-374- Vehicle Repair Service & Maintenance</u> Light-vehicle maintenance.	\$750	\$2,000

<u>01-454-450- Contracted Services</u> Agreements for outside work that crew not qualified or cannot perform.	\$2,500	\$2,500
<u>01-454-460- Meetings/Training</u> For professional development	\$500	\$1,000
<u>01-454-740-Capital /Equipment</u> Purchase of major Capital equipment, trailer	0.00	\$5,000
<u>01-454-750-Minor Equipment</u> For purchase of hand tools etc.	\$1,000	\$1,000
Total Parks: 2.9% increase	\$156,794	\$161,386

GENERAL FUND BUDGET

NON-DEPARTMENTAL BUDGETS

The Borough's annual General Fund budget includes allocations for non-departmental items, such as Crossing Guards, Insurance, Debt Service, and Miscellaneous purposes. The Manager's office, Public Works, the Police Department, and others provide oversight to these remaining non-departmental items, as they each pertain to some day-to-day function of the Borough.

CROSSING GUARDS

Costs associated with Crossing Guards are shared, 50/50, by the Borough and the Indiana Area School District. The Borough hires and maintains staffing levels through the Police Department.

GENERAL	Crossing Guards				
Acct No	Account	Actual	Actual	Projected	Budget
O1		2020	2021	2022	2023
	Personnel Expenses				
419-130	Wages	\$32,230.09	\$56,099.77	\$44,175.00	\$50,000.00
419-161	Social Security & Medicare	2,465.50	4,291.48	3,379.39	3,825.00
	Sub-Total:	\$34,695.59	\$60,391.25	\$47,554.39	\$54,825
	Operation Expenses				
419-317	Training	0	0	0	\$100.00
419-237	Other Services and Charges	0	0	0	400.00
419-238	Uniforms	0	0	0	500.00
	Sub-Total:			0	\$1,000.00
	Total Crossing Guards	\$34,695.59	\$60,391.25	\$47,554.39	\$54,825.00

GENERAL FUND BUDGET

NON-DEPARTMENTAL BUDGETS

INSURANCE

The entire Insurance budget is contractual. Each line-item is based off of regional or state-wide cost analysis, or costs associated with individual insurance carriers, respectively.

GENERAL	Insurance				
Acct No	Account	Actual	Actual	Projected	Budget
O1		2020	2021	2022	2023
482-410	Insurance Deductible	\$5,277.00	\$8,815.50	\$0.00	\$10,000
483-354	Workers Compensation	81,538.91	74,398.00	85,472.96	70,582
484-162	Unemployment Comp.	10,666.51	18,591.16	21,154.00	25,000
486-350	General Insurance	70,404.25	83,841.95	88,002.00	90,000
487-156	Post-Retirement Health Ins.	122,059.64	105,629.20	85,440.39	79,075
487-157	Post Retirement Life Ins.	1,231.68	1,836.28	1,713.36	\$2,000
489-301	Foreign Casualty Ins./Pension	340,867.26	318,143.05	369,981.05	363,447.00
489-302	Foreign Fire Ins. Fire Relief	60,065.19	53,680.31	65,602.70	65,000.00
Total Insurance		\$692,110.44	\$664,935.45	\$717,366.46	\$705,104.00

INSURANCE - DESCRIPTIONS AND DETAILS

<u>Expenditure-Insurance</u>	2022	Change from
Description	Budget	Prior Year Budget
<u>Personnel Expenses</u>		
<u>01-482-410 – Insurance Deductible</u> Place holder liability claim deductible.	\$10,000	\$10,000
<u>01-483-354 – Workers Compensation – Encova total for year</u> \$156,850. GF portion is 44%	\$55,000	70,582
<u>01-484-162 – Unemployment Comp – A tax that is calculated</u> based on employee wage with a \$10,000 threshold per year.	\$20,000	\$25,00
<u>01-486-350- General Insurance</u>	\$70,000	\$90,000
<u>01-487-156 – Post Retirement Health Ins</u>	\$115,000	\$79,075
<u>01-487-157- Post Retirement Life ins</u>	\$1,853	\$2,000
<u>01-489-301 – Foreign Casualty Ins/Pension</u> This line-item is a wash, as a portion comes from the Commonwealth of PA, for the funding of public pensions. Employees of the Borough also contribute to their pension obligations	\$299,780	\$363,447
<u>01-489-302 – Foreign Fire Relief</u> This line-item is a wash, as the Commonwealth provides a portion from the proceeds of “foreign” fire insurance carriers	\$60,000	\$60,000
TOTAL INSURANCE: 11% increase	\$631,633	\$705,104

GENERAL FUND BUDGET

NON-DEPARTMENTAL BUDGETS

MISCELLANEOUS

GENERAL	Stormwater/Flood Miscellaneous	Actual	Actual	Projected	Budget
Acct No	Account	2020	2021	2022	2023
O1					
	Stormwater/Flood Control				
446-372	Detention Pond Maintenance	0	\$1,200.00	0	\$1,200.00
446-373	Stormwater Management	11,213.15	13,187.68	67,689.70	\$80,000.00
	Sub-Total	\$11,213.15	\$14,387.68	\$67,689.70	\$81,200.00
	Miscellaneous				
459-544	Citizens' Ambulance				\$90,000.00
450-300	Emergency Management				3,000.00
456-140	Comm. Ctr. Custodial Wages	11,698.72	11,513.76	10,294.82	\$12,989.00
456-161	Comm. Ctr. SS/Medicare	894.92	880.81	787.55	994.00
456-250	Comm. Ctr. Maint./Supplies	2,250.44	3,048.84	7,438.14	5,000.00
456-361	Comm. Ctr. Electric	10,429.23	9,900.59	10,694.16	\$15,000.00
456-362	Comm. Ctr. Gas	678.35	101.20	451.12	1,500.00
456-366	Comm. Ctr. Water	1,314.46	1,370.75	3,675.01	3,800.00
456-370	Comm. Ctr. Maint. & Repair	1,124.00	9,716.89	7,321.49	5,000.00
456-450	Comm. Ctr. Contracted Serv.	18,776.81	26,899.01	23,834.14	25,000.00
	Total Miscellaneous	\$52,166.93	\$63,431.85	\$64,496.43	\$192,283.00
	Total Stormwater/Miscellaneous	\$63,380.08	\$77,819.53	\$132,186.13	\$243,483.00
	Debt Service				
472-202	Sewer Maint Loan Repayment	\$52,152	\$52,125	\$52,125	.00
471-600	M & T lease loan (principal)				80,000.00
472-600	M & T lease loan (interest)				49,000.00
	Total Debt Service	\$52,152	\$52,125	\$52,125	129,000.00
	Total Miscellaneous/Debt Service	\$115,532.08	\$129,944.53	\$184,311.13	\$372,483.00

GENERAL FUND BUDGET

MISCELLANEOUS - DESCRIPTIONS AND DETAILS

Expenditure-Stormwater/Miscellaneous Description	2022 Budget	Change from Prior Year Budget
<u>Stormwater/Flood Control</u>		
<u>01-446-372 – Detention Pond Maintenance</u> Indiana Borough and White Township share maintenance of a stormwater detention pond, alternating the work each year.	\$1,000	\$1,200
<u>01-446-373- Stormwater Management</u> The allocation will go towards projects related to stormwater management, or flood mitigation.	\$80,000	\$80,000
Miscellaneous		
<u>01-459-544- Citizens’ Ambulance</u> To sustain the daily existence of the Citizens’ Ambulance Service. This line-item is a new allocation in the 2023 FY budget.	\$0	\$90,000
<u>01-450-300- Emergency Management</u> Borough is looking to partner with IUP, WT with an emergency plan	\$0	\$3,000
<u>01-456-140- Comm Center- Custodial Wages – (1) part time union employee</u>	\$12,444	12,989
<u>01-456-161- Comm Center – Social Security/Medicare -7.65% of all wages</u>	\$952	\$994
<u>01-456-250- Comm Center – Repair/Maint-Supplies</u> Purchase of routine cleaning maintenance and related supplies	\$5,000	\$5,000
<u>01-456-361 – Comm Center – Electric – Costs of the electric utility service for Community Center</u>	\$12,000	\$15,000
<u>01-456-362 – Comm Center- Gas -Costs of the gas utility service for Community Center</u>	\$1,500	\$1,500
<u>01-456-366- Comm Center – Water -Costs of the water utility service for Community Center</u>	\$2,000	\$3,800
<u>01-456-370- Comm Center- Maintenance and Repair -General cost of outside contractors for maintenance or repair to building</u>	\$3,000	\$5,000
<u>01-456-450- Com Center- Contracted Services-Monthly agreements for Elevator services, pest control, comcast agreements</u>	\$25,000	\$25,000
Debt Service		
<u>01-472-202 Sewer Maintenance Loan Repayment- paid off in 2022</u>	\$52,125	0
<u>01-471-600 – M & T Lease Loan (principal)</u> Principal loan payment for renovation on Borough Building		\$80,000
<u>01-472-600- M & T lease Loan (interest)</u> Interest loan payment for renovation on Borough Building		\$49,000
<u>Total Miscellaneous/Stormwater: 160% increase</u>	\$142,896	\$372,483

GENERAL FUND BUDGET

BUDGET-AT-A-GLANCE

REVENUES

Account	Actual 2020	Actual 2021	Projected 2022	Budget 2022	Budget 2023
Taxes	\$4,036,849.79	\$4,173,250.92	\$4,062,201.00	\$3,962,404.00	\$4,359,154.00
Licenses, Permits, Franchise	131,1003.08	133,645.05	136,666.78	131,700.00	132,750.00
Fines and Costs	71,226.17	61,061.11	58,370.00	80,500.00	71,000.00
Intergovernmental Revenue	992,638.62	975,716.24	1,024,742.08	931,703.00	1,012,870.00
Departmental Earnings	219,852.30	262,048.52	2,60,488.51	243,000.00	234,000.00
Interest Earnings	684.23	287.39	320.00	500.00	500.00
Other Receipts	300,000.00	0	0	0.00	0
Total Receipts	\$5,860,468.43	\$5,606,009.23	\$5,542,788.37	\$5,349,807.00	\$5,810,274.00

EXPENDITURES

Account	Actual 2020	Actual 2021	Projected 2022	Budget 2022	Budget 2023
Administration Dept.					
<i>Personnel Expenses</i>	\$500,090.62	\$472,719.86	\$338,601.45	\$432,436.00	\$377,723.00
<i>Operational Expenses</i>	45,383.83	45,086.66	33,543.48	65,700.00	55,450.00
Total Administration	\$545,474.45	\$517,806.52	\$372,144.93	\$498,136.00	\$433,173.00
Building & Offices					
<i>Personnel Expenses</i>	\$36,359.49	\$34,039.39	\$36,967.89	\$45,789.00	\$56,120.00
<i>Operational Expenses</i>	109,408.21	\$135,210.48	133,283.63	121,000.00	135,500.00
<i>Capital Expenses</i>	6,076.86	39,029.46	27,123.16	15,000.00	300,000.00
Total Building & Office	\$147,137.79	\$208,279.33	\$197,374.68	\$181,789.00	\$491,620.00
Police Dept.					
<i>Personnel Expenses</i>	\$2,295,444.33	\$2,212,254.74	\$1,351,170.75	\$2,346,180.00	\$2,397,587.00
<i>Reimbursed Expenditures</i>	73,149.34	12,628.987	70,007.22	51,000.00	51,000.00
<i>Operational Expenses</i>	116,042.92	154,575.48	154,447.89	177,500.00	179,000.00
<i>Capital Expenses</i>	12,599.01	26,438.45	16,725.83	17,593.00	17,593.00
Total Police	\$2,497,232.60	\$2,405,897.65	\$1,592,651.69	\$2,592,273.00	\$2,645,180.00
Code & Zoning					
<i>Personnel Expenses</i>	\$227,686.83	\$243,291.94	\$186,105.40	\$230,360.00	\$266,487.00
<i>Operational Exp.</i>	29,566.87	32,778.92	63,402.17	70,600.00	59,100.00
<i>Capital Expenses</i>	0	5,784.73	11,269.72	9,600.00	10,870.00
Total Code & Zoning	\$257,253.70	\$281,855.59	\$260,777.29	\$310,560.00	\$336,457.00

Account	Actual 2020	Actual 2021	Projected 2022	Budget 2022	Budget 2023
Planning Dept.					
Personnel Expenses	\$149,977.00	\$131,248.94	\$84,886.61	\$109,613.00	\$60,194.00
Operation Expenses	8,635.66	6,794.66	9,432.48	38,250.00	49,750.00
Total Planning	\$158,612.79	\$138,043.60	\$94,319.09	\$147,863.00	\$109,944.00
Streets					
Personnel Expenses	\$383,947.64	\$448,313.80	\$530,569.98	\$469,210.00	\$507,579.00
Operational Expenses	26,320.86	68,829.01	59,275.85	52,250.00	65,600.00
Capital Expenses	0	171,936.97	227,137.65	200,000.00	250,000.00
Total Streets	\$410,268.50	\$689,079.78	\$816,983.48	\$721,460.00	\$823,179.00
Parks					
Personnel Expenses			\$43,613.00	\$123,044.00	\$129,486.00
Operational Expenses			9,841.00	33,750.00	26,900.00
Capital Expenses			0		5,000.00
Total Parks			\$53,454.00	\$156,794.00	\$161,386.00
Crossing Guards					
Personnel Expenses	\$34,695.59	\$60,391.25	\$47,554.39	\$54,208.00	\$54,825.00
Operational Expenses	0	0	0	1,000.00	1,000.00
Total Crossing Guards	\$34,695.59	\$60,391.25	\$47,554.39	\$55,208.00	\$54,825.00
Insurance					
Total Insurance	\$692,110.44	\$664,935.45	\$717,366.46	\$631,633.00	\$705,104.00
Stormwater/FloodControl					
Total Stormwater/Flood	\$11,213.15	\$14,387.68	\$67,689.70	\$81,000.00	\$81,200.00
Miscellaneous					
Total Miscellaneous	\$52,166.93	\$63,431.85	\$64,496.43	\$63,396.00	\$162,283.00
Debt Service					
Total Debt Service	\$52,152.00	\$52,125.00	\$52,125.00	\$52,125.00	\$129,000.00
Total Expenditures	\$4,858,317.94	\$5,096,233.70	\$4,336,937.14	\$5,493,237.00	\$6,133,351.00
Total Revenues	\$5,860,468.43	\$5,606,009.23	\$5,542,788.37	\$5,349,807.00	\$5,865,274.00
% over/under	20% under	10% under	27% under	2.6% over	4.5%over
Reserve Balance	\$898,197.00	\$1,011,424.00	\$1,900,000.00		

ENTERPRISE/PROPRIETARY FUND

FIRE PROTECTION – REVENUES/EXPENDITURES

FIRE PROTECTION

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
REVENUES					
301-100	Fire Protection Tax-current	\$95,219.85	\$95,920.83	\$97,171.00	\$97,000.00
301-400	Fire Protection Tax Delinquent	4,055.10	4,398.44	4,399.00	\$4,000.00
341-000	Interest	19.64	7.99	8.00	20.00
	Total Revenues	\$99,294.59	\$100,327.26	\$101,578.00	\$101,020.00
EXPENDITURES					
411-140	Wages	\$55,819.68	\$55,819.68	\$61,541.00	\$63,080.00
485-161	Social Security/Medicare	4,217.76	4,227.12	4,793.00	4,826.00
485-156	Health Insurance	15,272.56	14,323.12	14,867.00	16,056.00
485-158	Life Insurance	239.58	361.20	351.00	375.00
	Sub-Total	\$75,549.58	\$74,731.12	\$81,551.00	\$84,337.00
Capital Expenses					
492-000	Transfer to Fire Company	0	\$50,000.00	\$20,027.00	\$16,683.00
	Total Expenses	\$75,549.58	\$124,731.12	\$101,578.00	\$101,020.00

ENTERPRISE/PROPRIETARY FUND

LIBRARY – REVENUES/EXPENDITURES

LIBRARY

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
Revenues					
301-100	Library Tax – Current	\$68,518.32	\$69,022.63	70,288.00	69,000.00
301-400	Library Tax- Delinquent	3630.26	3,924.34	3,924.34	3,000.00
341-000	Interest	4.91	3.28	4.00	5.00
380-000	Miscellaneous				
	Total Revenue	\$72,153.49	\$72,950.25	\$74,216.34	\$72,005.00
Expenditures					
456-300	Miscellaneous				
456-530	Transfer to Library Fund	\$76,000.00	\$65,000.00	\$69,000.00	\$72,005.00
	Total Expenditures	\$76,000.00	\$65,000.00	69,000.00	\$72,005.00

ENTERPRISE/PROPRIETARY FUND

PARKING DEPARTMENT – REVENUES/EXPENDITURES

Parking					
Acct No	Account	Actual	Actual	Projected	Budget
O5		2020	2021	2022	2023
REVENUES					
341-000	Interest	\$339.16	\$18.31	\$35.00	\$40.00
331-040	Parking Meter Bag	6,684.00	4,540.00	3,500.00	3,000.00
331-050	Parking Fines	74,986.09	134,559.48	116,000.00	120,000.00
331-052	Booting Fees	3,050.00	8,950.00	8,405.00	9,000.00
363-210	Parking Meters	165,599.91	209,102.71	185,000.00	200,000.00
363-220	Permit Parking Fees	9,842.00	13,722.50	18,692.00	16,000.00
363-240	Parking Garage-User/lease	107,116.33	123,171.35	150,000.00	175,000.00
363-241	Parking Garage-Lease	40,315.25	25,195.00	26,000.00	0.00
363-242	Surface Lot/Zone-Lease	83,743.00	76,852.96	78,000.00	80,000.00
380-000	Miscellaneous	11,668.80	2,002.12	6,800.00	1,000.00
	Total Revenues	\$503,544.54	\$598,114.43	\$592,432.00	\$604,040.00
EXPENDITURES					
Personnel Expenses					
445-130	Wages Parking Coordinator	\$48,000.00	\$48,000.00	\$48,960.00	\$51,163.00
445-141	Wages-PEO	63,573.34	88,579.28	108,438.00	94,786.00
445-160	Wages-Maintenance	34,095.20	38,891.20	48,105.00	49,046.00
445-156	Health Insurance	30,004.87	55,855.52	52,104.00	40,000.00
445-158	Life Insurance	2,209.46	3,290.62	2,964.00	3,100.00
445-161	Soc. Sec/Medicare	12,186.03	14,136.90	16,326.26	15,651.00
445-190	Health Insurance Buyout	14,400.00	10,800.00	9,600.00	9,600.00
445-192	Uniforms	334.88	839.02	772.00	1,000.00
445-193	Shoe Allowance	585.19	572.84	1,000.00	1,000.00
	Sub-Total	\$205,388.97	\$260,965.38	\$288,269.26	\$265,346.00
Operating Expense					
445-210	Office Supplies	\$672.93	\$551.84	1,900.00	1,300.00
445-230	Materials and Supplies	1,559.16	2,066.60	1,500.00	2,000.00
445-245	Parking Signs	324.00	0.00	240.00	500.00
445-250	Maint Supplies-Garage	1,591.98	77.73	961.00	1,500.00
445-252	Maint Supplies-Meter	717.46	944.52	1,000.00	1,000.00
445-260	Minor Equipment	40.26	230.00	1,194.50	1,000.00
445-300	Other Services and Charges	3,278.47	2,589.79	3,879.00	4,000.00
445-301	Credit Card Payment	\$13,945.03	19,069.80	19,000.00	20,000.00
445-321	Telephone	3,855.59	3,598.50	3,300.00	3,500.00
445-325	Postage	21.94	64.45	25.00	50.00
445-330	Vehicle Operating Exp (fuel)		255.96	1,200.00	1,500.00

445-341	Advertising	156.00	150.00	225.00	500.00
445-351	Property/Liability Ins	18,700.24	28,888.28	34,926.00	30,000.00
445-354	Workers Comp Ins	23,406.68	22,258.00	22,361.04	17,254.00
445-361	Electric	18,406.13	16,741.97	20,000.00	24,000.00
445-366	Water	776.80	760.24	900.00	1,000.00
445-370	Maintenance and Repairs	376.33	1,100.27	600.00	1,000.00
445-373	Repair Services-Garage	832.42	0.00	1,000.00	2,000.00
445-374	Vehicle Maintenance	680.63	440.01	2,181.00	2,000.00
445-450	Contracted Services	37,556.11	65,376.25	65,000.00	65,000.00
445-510	Refunds-Misc	1,973.00	1,835.50	1,924.00	2,500.00
	Sub-Total	\$128,871.16	\$166,999.71	183,316.54	\$181,604.00
	Capital Expenses				
445-740	New Equipment			\$1,072.00	0.00
	Sub-Total			\$1,072.00	0.00
	Debt Services				
471-201	Garage Loan Principal	\$137,338.41	139,808.97	\$137,085.00	146,694.00
471-204	New Garage Loan Principal	121,781.56	124,651.55	142,056.00	128,558.00
477-201	Garage Loan Interest	21,477.00	20,478.93	3,480.00	2,166.00
477-204	New Garage Loan Interest	33,558.32	18,840.13	20,045.00	21,237.00
	Sub-Total	\$303,314.28	\$289,357.68	\$302,666.00	\$298,655.00
	Total Expenditures	\$637,574.41	\$717,322.77	\$775,323.80	\$745,605.00

ENTERPRISE/PROPRIETARY FUND

PARKING DEPARTMENT - DESCRIPTIONS AND DETAILS

Expenditure-Parking Description	2022 Budget	Change from Prior Year Budget
Personnel Expenses		
<u>05-445-130 – Wages Parking Coordinator</u> Salary for the Parking Coordinator (1).	\$48,960	\$51,163
<u>05-445-141– Wages – PEO</u> Salaries of the full-time /Part-Time PEO 2 FT/2 PT. did not replace one full time PEO	\$92,106	\$94,786
<u>05-445-160- Wages-Maintenance</u> <u>Salary for Maintenance technician</u>	\$46,308	\$49,046
<u>05-445-156 – Health Insurance</u> Full-time employees contribute 2% of the premium.	\$56,494	\$40,000
<u>05-445-158 – Life Insurance</u> The Borough carries a group term life, accidental death, and dismemberment insurance policy.	\$3,104	\$3,100
<u>05-445-161 – Social Security/Medicare</u>	\$14,334	15,651
<u>05-445-190 – Healthcare Buyout</u> Employees opting out of the Borough’s insurance coverage are contractually entitled to a buyout stipend of \$400/month	\$9,600	9,600
<u>05-445-192 – Uniforms</u> Uniform pants, shorts, shirts, jackets	\$1,000	1,000
<u>05-445-193 – Shoe Allowance</u> Employees are contractually entitled to a \$200/year shoe allowance.	\$600	1,000
Operation Expenses		
05-445-210- Office Supplies Paper, toner, pens etc.	\$1,100	\$1,300
05-445-230-Materials and Supplies Permit stickers, garage receipt rolls, garage cards etc.	\$2,500	\$2,000
05-445-245 Parking Signs Signs as needed	\$500	500
05-445-250 Maint Supplies-Garage Paint, hand tools, etc.	\$2,000	1,500
05-445-252 Maint Supplies-Meter Batteries for meters, other meter parts	\$1,000	1,000
05-445-260 Minor Equipment Mower, weed trimmer, etc.	\$500	1,000
05-445-300-Other Services and Charges See next page Electricians, plumbers, rug cleaning, elevator inspections	\$4,000	4,000

05-445-301 Credit Card Payments Fees Related fees charged by CC companies	\$15,000	20,000
05-445-321 Telephone Lines needed for phone and fax lines	\$3,500	\$3,500
05-445-325 Postage Equipment sent out for repair, misc. postage	\$50	\$50
05-445-330 Vehicle Operating Expense (fuel) Fuel for dept. vehicles	0	\$1,500
05-445-341 Advertising Seasonal as needed	\$100	\$500
05-445-351 Property/Liability Insurance	\$17,060	30,000
05-445-354 Workers Comp Insurance	\$22,249	17,254
05-445-361 Electric Office HVAC units, garage lights, other electrical power	\$19,000	24,000
05-445-366 Water Outside hose faucets, water supply for office	\$1,000	1,000
05-445-370 Maintenance and repairs Repairs for street sweeper	\$1,500	1,000
05-445-373 Repair Services -Garage Elevator, guardrails, parking gates etc.	\$1,000	2,000
05-445-374 Vehicle Maintenance Tires, brakes, oil changes, misc. repairs	\$2,000	2,000
05-445-450 Contracted Servcies Vendor provided services: Comcast, PSX, Duncan, etc.	\$50,000	65,000
05-445-510 Refunds-Misc Customer overpays, card and tag deposit refunds	\$2,300	2,500
Capital Expenses		
05-445-740 New Equipment	0.00	0
Debt Service		
05-471-201 Garage Loan Principal	\$138,943	146,694
05-471-204 New Garage Loan Principal	\$127,278	128,558
05-477-201 Garage Loan Interest	\$20,000	2,166
05-477-204 New Garage Loan Interest	\$6,000	21,236
<u>TOTAL PARKING EXPENDITURES: 4.8% increase</u>	\$711,086	\$745,605

ENTERPRISE/PROPRIETARY FUND

SHADE TREE – REVENUES/EXPENDITURES

Shade Tree

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
REVENUES					
301-100	Shade Tree Tax-Current	\$17,633.39	\$17,763.18	\$18,060.00	\$18,000.00
301-400	Shade Tree Tax-Delinquent				
341-000	Interest	31.35	54.48	30.00	30.00
380-000	Miscellaneous Income	5,000.00	5,100.00	45,664.00	0.00
	Total Revenues	\$22,664.74	\$22,917.66	\$63,754.00	\$18,030.00
EXPENDITURES					
Personnel Expenses					
445-310	Professional Services	\$13,186.00	\$11,046.75	\$17,405.00	\$6,000.00
445-372	Pruning Services	4,500.00	3,254.39	0.00	6,000.00
445-720	Tree Planting	2,534.00	1,119.00	6,916.49	6,030.00
	Total Expenditures	\$20,220.00	\$15,420.14	\$24,321.49	\$18,030.00

ENTERPRISE/PROPRIETARY FUND

SEWAGE OPERATING – REVENUES/EXPENDITURES

SEWAGE OPERATING

Acct No	Account	Actual	Actual	Projected	Budget
O8		2020	2021	2022	2023
REVENUES					
341-000	Interest	\$2,362.60	\$1,754.00	2,247.00	2,500.00
364-101	Residential Users	1,609,998.63	1,632,826.70	1,604,365.00	1,600,000.00
364-102	Commercial Users	675,926.73	711,835.87	717,365.00	700,000.00
364-103	Indiana Univ of PA	823,185.00	972,855.00	898,020.00	898,020.00
364-104	Industrial Users	18,094.08	19,339.68	17,245.00	17,000.00
364-106	Fees/Permit Fines	25,191.48	28,085.43	26,000.00	25,000.00
380-000	Miscellaneous	0	0	0	2,000.00
380-100	Sewer Tap	0	0	4,800.00	2,400.00
	Total Revenues	\$3,154,758.52	\$3,366,696.68	3,265,242.00	3,246,920.00
EXPENDITURES					
Personnel Expenses					
429-130	Wages Supervisor's	\$138,696.72	\$138,700.32	\$142,322.08	\$143,897.00
429-142	Wages-Staff	262,203.38	316,093.69	378,521.73	389,999.00
429-140	Wages-Utility Billing Clerk	42,660.33	32,635.44	34,978.00	35,175.00
429-156	Health Insurance	110,470.51	127,831.57	138,360.00	149,428.00
410-190	Health Insurance Buyout	14,400.00	14,400.00	14,400.00	14,400.00
429-158	Life Insurance	2,928.20	5,400.10	5237.43	5,714.00
429-161	Soc. Sec/Medicare	38,392.44	41,234.85	46,188.00	46,000.00
429-183	Wages Overtime	47,205.37	40,845.86	43,035.00	45,000.00
429-191	Uniform Cleaning Allowance	8,752.57	12,960.50	11,151.59	12,000.00
429-193	Shoe Allowance	894.95	1,030.50	1,509.00	1,800.00
429-350	Insurance	39,510.90	34,493.63	40,468.00	41,000.00
429-354	Worker Compensation	83,157.81	85,609.00	86,004.00	86,500.00
	Sub-Total	\$789,273.18	\$851,235.46	\$942,174.83	\$970,913.00
Professional Services					
429-310	Professional fee	\$27,111.72	5,753.34	3,080.00	10,000.00
429-311	Audit	5,000.00	6,900.00	5,250.00	5,250.00
429-313	Engineering Service	2,662.25	11,655.26	40,000.00	40,000.00
429-451	Contracted Service	9,754.50	26,976.66	35,000.00	35,000.00
	Sub -Total	\$44,528.47	\$51,285.26	\$84,050.00	\$100,250.00
Operating Expense					
429-210	Office Supplies	\$2,482.43	\$1,279.63	\$756.00	\$2,000.00
429-220	UV. System	34,039.69	28,042.24	2,689.00	35,000.00
429-221	Liquid Polymer	3,119.40	3,177.00	4,112.00	6,000.00

429-222	Dry Polymer	47,123.40	41,476.00	41,674.50	55,000.00
429-223	Chlorine	4,218.50	3,393.00	4,060.00	5,000.00
429-224	Mag. Hydroxide	74,964.11	102,977.70	152,831.00	175,000.00
429-225	Laboratory Supplies	33,307.40	35,238.34	30,671.52	43,000.00
429-231	Vehicle Fuel	2,044.57	3,935.59	5,677.00	6,000.00
429-261	Material & Supplies	14,332.41	15,484.61	14,679.00	15,000.00
429-300	Other Service/Charges	11,625.03	7,825.30	16,500.00	20,000.00
429-301	Billing Costs	20,153.85	23,217.40	23,876.00	25,000.00
429-302	Sludge Disposal	119,455.75	115,162.08	106,002.00	110,000.00
429-321	Telephone	14,214.89	13,136.05	13,685.00	15,000.00
429-330	Vehicle Operating Exp	368.20	175.62	561.61	2,000.00
429-341	Advertising	700.00	0.00	0.00	500.00
429-361	Electric	200,233.86	193,948.42	315,794.00	320,000.00
429-362	Gas	8,657.12	6,629.30	9,345.24	15,000.00
429-420	Dues and Subscriptions	1,259.50	1,522.00	225.00	1,500.00
429-366	Water	7,099.13	5,563.91	5,807.00	6,000.00
429-370	Maintenance/Repair	44,851.25	33,730.31	28,651.00	50,000.00
429-374	Vehicle Repair	4,050.34	2,953.40	1,641.47	5,000.00
429-384	Equipment Rental		141.94	0.00	500.00
429-450	General Fund Reimbursement	122,866.00	122,866.00	122,866.00	122,866.00
429-460	Training	1,949.47	3,533.19	829.03	2,000.00
	Sub-Total	\$773,116.30	\$765,410.03	\$902,933.37	\$1,254,366.00
	Capital Expenses				
429-260	New Minor Equipment	\$6,919.05	\$3,658.11	\$500.00	\$5,000.00
429-740	Capital Expenditures	33,494.00	30,076.00	215,209.52	200,000.00
	Sub-Total	\$40,413.05	\$33,734.11	\$215,709.52	\$205,000.00
	Debt Services				
471-201	Debt Principal (Bank)	\$542,407.58	\$568,895.37	\$546,093.79	\$482,851.00
471-202	Debt Principal (Pennvest)	401,665.37	407,117.45	413,499.09	104,034.00
472-201	Debt Interest (Bank)	84,477.82	58,090.03	28,550.50	8,616.00
472-202	Debt Interest (Pennvest)	15,403.03	9,950.95	4,812.47	234.00
473-202	Debt Principal Lease payment	13,251.08	13,251.08	13,251.00	13,251.00
	Sub-Total	\$1,057,204.88	\$1,057,304.88	\$977,656.35	\$608,986.00
	Total Expenditures	\$2,704,535.88	\$2,758,968.74	\$3,122,524.07	\$3,139,515.00

ENTERPRISE/PROPRIETARY FUND

SEWAGE OPERATING - DESCRIPTIONS AND DETAILS

Expenditure-Sewage operating Description	2022 Budget	Change from Prior Year Budget
Revenues		
<u>08-341-000- Interest</u> – Interest earned in the checking account	\$2,200	\$2,500
<u>08-364-101-Residential Users</u> -Revenue collected from residential customers	\$1,500,000	\$1,600,000
<u>08-364-102-Commercial Users</u> – Revenue collected from Commercial customers	\$660,000	\$700,000
<u>08-364-103-Indiana Univ of PA</u> – Revenue collected from IUP	\$898,017	\$898,020
<u>08-364-104-Industrial Users</u> – Revenue collected from industrial customers	\$14,000	\$17,000
<u>08-364-106-Fees/Permit/Fines Users</u> – Revenue collected from Pretreatment permits and enforcement actions	\$25,000	\$25,000
<u>08-380-000-Miscellaneous</u> – Reimbursements	\$3,538	\$2,000
<u>08-380-100-Sewer Tap Users</u> – Revenue collected from new sewer taps added to sewer system	\$.00	\$2,400
Personnel Expenses		
<u>08-429-130- Wages- Supervisor</u> -This line item includes salaries of the Supervisor and Assistant Supervisor 4.5% increase	\$137,700	143,897
<u>08-429-142-Wages-Staff</u> - Wages of 1 lab supervisor, 5 full time plant operators and 1 full time laborer	\$402,522	\$389,999
<u>08-429-140- Wages- Utility Billing Clerks</u> -Wages for 1 full time Billing clerk	\$34,155	\$35,175
<u>08-429-156- Health Insurance</u> - Full-time employees contribute 2% of the premium. This represents a (8%) percent increase.	\$138,399	\$149,428
<u>08-410-190- Health Insurance Buyout</u> -Those employees (3) shall be offered a cash rebate of \$4800 per year for those not participating in the Borough’s hospitalization coverage. -	\$14,400	\$14,400
<u>08-429-158- Life Insurance</u> -The Borough carries a group term life, accidental death and dismemberment insurance policy	\$5,200	\$5,714

<u>08-429-161-Soc. Sec/Medicare--Cost fixed at 7.65% of salary figures</u>	\$47,765	\$46,000
<u>08-429-183 – Wages Overtime- Cost of call outs, emergencies, required work time beyond normal work day</u>	\$50,000	\$45,000
<u>08-429-191-Uniform Cleaning Allowance-Fees for cleaning of employee work uniforms</u>	\$9,000	\$12,000
<u>08-429-193- Shoe Allowance– Reimbursement of employee work shoes (\$200 max/yr)</u>	\$1,350	\$1,800
<u>08-429-350- Insurance -Cost of property and liability insurance</u>	\$36,047	\$41,000
<u>08-429-354- Workers Compensation-fixed cost of wc insurance</u>	\$85,000	\$86,500
Professional Services		
<u>08-429-310- Professional Fees Non-engineering professional fees, inspection backflow, Biobot testing</u>	\$25,000	\$10,000
<u>08-429-311-Audit Fee for required sewer operating fund audit</u>	\$7,000	\$5,250
<u>08-429-313-Engineering Services-Engineering fees</u>	\$20,500	\$40,000
<u>08-429-451-Contracted Services- Fees associated with contracted vendors associated with sewer operations</u>	\$25,000	\$35,000
Operating Expenses		
<u>08-429-210- Office Supplies- Costs associated with administration at WWTP</u>	\$3,000	\$2,000
<u>08-429-220-UV System -Cost of maintenance of UV system _</u>	\$32,333	\$35,000
<u>08-429-221- Liquid Polymer- Cost of polymer used to dewater sludge with rotary press.</u>	\$7,033	\$6,000
<u>08-429-222-Dry Polymer– – Cost of polymer used to dewater sludge for belt thickener</u>	\$55,000	\$55,000
<u>08-429-223-Chlorine- Chemical cost</u>	\$5,500	\$5,000
<u>08-429-224-Mag. Hydroxide- Chemical cost</u>	\$95,000	\$175,000
<u>08-429-225-Laboratory Supplies-Costs for supplies and needed for laboratory</u>	\$43,000	\$43,000
<u>08-429-231-Vehicle Fuel- Expense for gas and diesel fuel at WWTP</u>	\$5,000	\$6,000
<u>08-429-261-Material & Supplies-- Cleaning and maintenance supplies</u>	\$31,667	\$15,000
<u>08-429-300-Other Service/Charges— Plant and operator license, and CDL driver fees</u>	\$29,167	\$20,000
<u>08-429-301-Billing Costs- Costs associated with Sewage billing</u>	\$25,000	\$25,000
<u>08-429-302-Sludge Disposal— Fees associated with sludge disposal</u>	\$100,000	\$110,000

<u>08-429-321-Telephone-</u> Fees associated with telephone and data communications	\$15,000	\$15,000
<u>08-429-330-Vehicle Operating Expenses—</u> Fees associated with vehicle service and repair	\$3,000	\$2,000
<u>08-429-341-Adverting-</u> Fees, associated with advertising, education and promotion of WWTP	\$500	\$500
<u>08-429-361-Electric-</u> Electric usage charge	\$240,000	\$320,000
<u>08-426-362-Gas-</u> Natural gas usage charge	\$30,000	\$15,000
<u>08-429-420-Dues and Subscriptions—</u> Fees associated with professional wastewater organization and education	\$1,500	\$1,500
<u>08-429-366-Water—</u> water fee for detention tank	\$5,000	\$6,000
<u>08-429-370-Maintenance/Repair-</u> charges associated with the repair and maintenance of equipment	\$70,282	\$50,000
<u>08-429-374-Vehicle Repair—</u> Costs associated with WWTP vehicles repair and inspection	\$5,000	\$5,000
<u>08-429-384-Equipment Rental-</u> Fees associated with rental equipment	\$500	\$500
<u>08-429-450-General Fund Reimbursement—</u> Fee reimbursed to general fund for administration of sewage fund.	\$122,866	\$122,866
<u>08-429-460- Training—</u> Fees associated with employee training	\$5,000	\$2,000
Capital Expenses		
<u>08-429-260-New Minor Equipment-</u> Costs associated with minor equipment replacement	\$5,000	\$5,000
<u>08-429-740- Capital Expenditures-</u> Costs associated with new equipment	\$100,000	\$200,000
Debt Service		
<u>08-471-201-Debt Principal (Bank)-</u> Loan Debt service cost. Paid off in 2023	\$587,920	\$482,851
<u>08-471-202- Debt Principal (Pennvest)-</u> Loan cost paid off in 2023	\$412,644	\$104,034
<u>08-472-201-Debt Interest (Bank)-</u> interest cost	\$38,965	\$8,616
<u>08-472-202-Debt Interest (Pennvest)</u>	\$4,425	\$234
<u>08-473-202- Debt Principal Lease payment –</u> JCB Wheel loader lease	\$13,251	\$13,251
<u>TOTAL SEWAGE EXPENDITURES: .25% increase</u>	\$3,131,591	\$3,139,515

ENTERPRISE/PROPRIETARY FUND

SEWAGE MAINTENANCE – REVENUES/EXPENDITURES

Sewage Maintenance					
Acct No	Account	Actual	Actual	Projected	Budget
O9		2020	2021	2022	2023
REVENUES					
341-000	Interest	\$1,374.49	\$158.96	\$200.00	\$300.00
364-120	User Fees	779,086.05	795,810.61	864,600.00	850,000.00
380-000	Miscellaneous Income	55.00		1,687.50	1,000.00
380-010	COG Reimbursement	42,837.79	39,475.62	41,474.00	43,000.00
	Total Revenues	\$823,353.33	\$835,445.19	\$907,961.50	\$894,300.00
EXPENDITURES					
Personnel Expenses					
420-141	Wages-Summer	0	0	\$2,980.00	\$5,000.00
429-140	Wages-Utility Billing Clerk	32,256.66	32,635.44	34,784.00	35,173.00
420-143	Wages-PW Crew	102,016.70	130,234.52	144,890.00	197,018.00
420-183	Wages -Overtime		3,661.69	7,839.00	8,000.00
420-156	Health Insurance	32,626.93	30,965.76	32,200.00	34,776.00
420-158	Life Insurance	479.16	721.80	644.00	700.00
420-161	Soc. Sec/Medicare	9,983.14	12,689.56	14,406.00	18,700.00
420-191	Uniform Cleaning Allowance	4,495.33	5,613.92	4,252.00	5,000.00
	Sub-Total	\$181,857.92	\$216,522.69	\$241,695.00	\$304,637.00
Professional Services					
420-313	Engineering Services	\$124,591.88	\$22,755.45	\$24,000.00	\$50,000.00
	Sub -Total	\$124,591.88	\$22,755.45	\$24,000.00	\$50,000.00
Operating Expense					
420-240	Material and Supplies	\$34.65	\$2,838.92	\$4,000.00	\$5,000.00
420-300	Other Service & Charges	1,637.97	3,606.40	4,000.00	5,000.00
420-363	Public Utility Hydrant	35,345.28	36,840.84	37,328.00	38,000.00
420-370	Maintenance & Repair	2,017.50	0	0	5,000.00
420-530	COG Subsidy	142,341.00	142,341.00	142,341.00	150,000.00
	Sub-Total	\$181,376.40	\$185,627.16	\$187,66.00	\$203,000.00
Capital Expenses					
420-611	Capital Sewer Project	\$322,029.96	\$87,492.64	0.00	\$150,000.00
420-740	New Equipment	0	0	0	\$10,000.00
	Sub-Total	\$322,029.96	\$87,492.64	0.00	\$160,000.00
Interfund Transfer					
420-450	General Fund Reimbursement	\$153,388.00	\$153,388.00	\$153,387.00	\$153,387.00
	Total Expenditures	\$963,244.16	\$665,785.94	\$606,751.00	\$870,754.00

ENTERPRISE/PROPRIETARY FUND

SEWER MAINTENACE - DESCRIPTIONS AND DETAILS

Expenditure-Sewer Maintenance	2022	Change from
Description	Budget	Prior Year Budget
Revenues		
<u>09-341-000- Interest</u> -Interest earned in the checking account	\$1,500	\$300
<u>09-364-120-User Fees</u> -Revenue collected from User fere	\$780,000	\$850,000
<u>09-380-000-Miscellaneous Income</u> - income received for COG services or sale of equipment	\$0.00	\$1,000
<u>09-380-010- COG Reimbursement</u> -Blairsville portion of COG expenses are reimbursed health insurance, life insurance etc.	\$42,837	\$43,000
Personnel Expenses		
<u>09-420-141- Wages-Summer</u> - part time summer help	\$5,000	\$5,000
<u>09-420-140-Wages-Utility Billing Clerk</u> -Wage for 1 full time billing clerk	\$34,155	\$35,173
<u>09-420-143-Wages-PW Crew</u> -Wages for 4 full time PW crew	\$191,341	\$197,018
<u>09-420-183- Wages- Overtime</u> - Cost of call outs, emergencies required for PW crew.	0	\$8,000
<u>09-420-156-Health Insurance</u> - Cost fixed based on plan per member	\$32,087	\$34,776
<u>09-420-158-Life Insurance</u> -Cost fixed based on plan	\$464	\$700
<u>09-420-161-Soc Security & Medicare</u> -Cost fixed at 7.65% of salary figures	\$17,633	\$18,700
<u>09-420-191-Uniform Cleaning Allowance</u> -Contractual obligation to provide professional cleaning services	\$1,000	\$5,000
<u>09-420-313-Engineering Services</u> -Engineering fee based on a project.	\$100,000	\$50,000
Operating Expenses		
<u>09-420-240-Material and Supplies</u> -Supplies needed for operational	\$3,500	\$5,000
<u>09-420-300-Other Service and Charges</u> - Comcast charge for the COG building, landfill charges	\$5,000	\$5,000
<u>09-420-363-Public Utility Hydrant</u> -Public hydrant water invoice.	\$40,000	\$38,000
<u>09-420-370-Maintenance & Repair</u> -Charges associated with the repair and maintenance of equipment	\$4,000	\$5,000
<u>09-420-530-COG Subsidy</u> - agreement with Blairsville 60/40 split	\$146,240	\$150,000

Capital Expenses		
<u>09-420-611-Capital Sewer Project-</u> Major Sewer project throughout the Borough.	\$150,000	\$150,000
<u>09-420-740- New Equipment- Cost</u> associated with new equipment	\$10,000	10,000
Interfund Transfer		
<u>09-420-450-General Fund Reimbursement-</u> Fee reimbursed to general fund for Administration of Sewage Maintenance	\$153,387	\$153,387
<u>Total Sewer Maintenance Expenditures: 3.4% decrease</u>	\$901,606	\$870,754

ENTERPRISE/PROPRIETARY FUND

LIQUID FUELS (HIGHWAY) – REVENUES/EXPENDITURES

HIGHWAY

Acct No	Account	Actual 2020	Actual 2021	Projected 2022	Budget 2023
35					
	REVENUES				
341-000	Interest	\$2,395.80	\$1,567.89	\$1,800.00	\$2,000.00
355-050	Liquid Fuels Payment	384,683.50	356,364.30	355,167.00	356,551.00
380-000	Miscellaneous	16,900.00	0	0	0.00
	Total Revenues	\$403,979.30	\$357,932.19	\$356,967.00	\$358,551.00
	EXPENDITURES				
430-231	Vehicle Fuel	\$9,126.16	\$14,341.51	\$30,000.00	\$30,000.00
430-251	Vehicle Parts/Supplies	6,975.92	5,771.32	4,000.00	5,000.00
430-260	Minor Equipment Purchases	1,435.00	13,858.40	0.00	2,000.00
430-374	Vehicle Repair Services	5,910.20	4,014.58	12,000.00	15,000.00
430-740	New Equipment	79,085.00	21,342.86	110,389.00	50,000.00
432-183	Winter Maintenance Overtime	5,068.92	9,564.00	15,356.08	10,000.00
432-245	Anti-Skid Materials	39,680.92	58,815.06	40,670.00	55,000.00
433-246	Street Signs	1,404.33	10,175.41	12,000.00	8,000.00
433-361	Traffic Signals- Electric	35,084.71	37,576.44	31,000.00	40,000.00
433-374	Traffic Signals-Repair	21,880.35	38,376.91	35,405.00	20,000.00
434-361	Street Lights	71,523.30	65,442.14	72,000.00	75,000.00
438-245	Street Materials	19,405.46	60,360.44	57,000.00	50,000.00
438-610	Bridge Repair				5,000.00
439-610	Paving (in-house)	218,902.68	0.00	232,816.00	50,000.00
	Total Expenditures	\$518,987.33	\$344,415.13	\$652,636.00	\$415,000.00

ENTERPRISE/PROPRIETARY FUND

LIQUID FUELS (HIGHWAY) - DESCRIPTIONS AND DETAILS

<u>Expenditure-Highway Fund</u>	2022	Change from
Description	Budget	Prior Year Budget
<u>Revenues</u>		
<u>35-341-000- Interest</u> – Interest earned in the checking account	\$2,000	\$2,000
<u>35-355-050-Liquid Fuels Payment</u> -Received from Commonwealth of PA using the population and miles of roadways. Funds must submit in a annual report declaring the use of the funds.	\$349,779	\$356,551
<u>35-380-000-Miscellaneous-</u>	\$0	0
<u>Expenses</u>		
<u>35-430-231- Vehicle Fuel-</u> expenses cost of gas for vehicle	\$15,000	\$30,000
<u>35-430-251-Vehicle Parts/Supplies-</u> costs associated with purchasing parts or supplies for any of the PW trucks	\$8,000	\$5,000
<u>35-430-260- Minor Equipment Purchases-</u> minor equipment or tools	0	\$2,000
<u>35-430-374-Vehicle Repair Services-</u> fees associated with vehicle service and repair	\$15,000	\$15,000
<u>35-430-740-New Equipment-</u> considering leasing a new truck over a 3 year period.	\$85,000	\$50,00
<u>35-430-183-Winter Maint Overtime</u> -reimbursement for winter plowing to General Fund	\$20,000	10,000
<u>35-432-245-Anti-Skid Materials-</u> Salt and other material needed for the roads	\$55,000	\$55,000
<u>35-433-246-Street Signs-</u> funds used to replace missing signs throughout the Borough.	\$8,000	\$8,000
<u>433-361-Traffic Signals -Electric-</u> usage charge	\$40,000	\$40,000
<u>35-433-374-Traffic Signals -Repair-</u> costs associated with repair or maintenance on broken signals	\$20,000	\$20,000
<u>35-434-361-Street Lights-</u> Penelec invoices for street light electric	\$82,000	\$75,000
<u>35-438-245-Street Materials-</u> for material used to maintain the streets	\$50,000	\$50,000
<u>35-438-610-Bridge Repair-</u> costs associated with bridge repair from our bridge reports	\$2,500	\$5,000
<u>35-439-610-Paving-</u> cost for in-house paving only	\$100,000	\$50,000
Total Expenditures: 17% decrease	\$500,500	\$415,000

ENTERPRISE/PROPRIETARY FUND

SOLID WASTE (RECYCLING FUND) – REVENUES/EXPENDITURES

Recycling Fund					
Acct No	Account	Actual	Actual	Projected	Budget
95		2020	2021	2022	2023
REVENUES					
341-000	Interest	\$750.77	\$109.11	\$300.00	\$350.00
354-150	Recycling Grant Act 101		39,721.50	0.00	0.00
354-151	Performance Grant-Act 904	7,655.00	6,918.37	5,749.00	6,850.00
364-510	Residential User	686,027.32	695,624.12	694,927.00	690,000.00
364-520	Bin Replacement	410.00	490.00	200.00	500.00
	Total Revenue	\$694,843.09	\$742,863.10	\$701,176.00	\$697,700.00
EXPENDITURES					
427-240	Material and Supplies	\$2,312.52	\$755.00	\$700.00	\$1,000.00
427-300	Other Service and Charges		191.25	0.00	3,000.00
427-302	Solid Waste Authority	\$126,631.73	81,274.54	76,601.00	85,000.00
427-304	Professional Services				
427-311	Audit Fee	3,500.00	3,500	3,500.00	3,500.00
427-317	Leaf Collection Service	49,097.34	54,087.45	50,000.00	50,000.00
427-367	Garbage Collection	478,330.56	478,330.56	491,507.00	495,000.00
427-450	General Fund Reimbursement	88,273.00	88,273.00	88,273.00	88,273.00
427-740	New Equipment		44,135.00	0.00	10,000.00
	Total Expenditures	\$748,145.15	\$750,546.80	\$710,581.00	\$735,773.00

ENTERPRISE/PROPRIETARY FUND

SOLID WASTE (RECYCLING FUND) - DESCRIPTIONS AND DETAILS

Expenditure-Recycling Fund	2022	Change from
Description	Budget	Prior Year Budget
Revenues		
<u>95-341-000- Interest-Interest earned in the checking account</u>	\$1,200	\$350
<u>95-354-151-Performance Grant Act 904-grant received based on collections</u>	\$7,200	\$6,850
<u>95-364-510-Residential User-Revenue collected from user fee</u>	\$690,000	\$690,000
<u>95-364-520-Bin Replacement-fee customers pay if bin gets lost or broken</u>	\$1,000	\$500
Expenditures		
<u>95-427-240-Material and Supplies-Supplies needed for operational</u>	\$2,000	\$1,000
<u>95-4274-300-Other Service and Charges-bank fee or collection fee</u>	\$3,000	\$3,000
<u>95-4274-302-Solid Waste Authority- collection fee for Borough recycling pickup</u>	\$135,000	\$85,000
<u>95-427-304-Professional Services-non engineering fees</u>	0.00	0.00
<u>95-427-311-Audit Fee-fee required for an audit of the recycling fund</u>	\$3,500	\$3,500
<u>95-427-317-Leaf Collection Service-Reimburse to GF for PW time collection leaf's.</u>	\$50,000	\$50,000
<u>95-427-367-Garbage Collection- Agreement with Waste Management to collect garbage.</u>	\$494,400	\$495,000
<u>95-427-450-General Fund Reimbursement-fee reimbursed to general fund for administration of recycling fund</u>	\$88,273	\$88,273
<u>95-427-740-New Equipment-cost for new equipment</u>	\$5,000	\$10,000
Total Expenditures: 5.8% decrease	\$781,173	\$735,773

PERIPHERAL FUND DESCRIPTIONS AND SUMMARIES

Indiana Borough holds a number of funds that do not receive annual operating budgets, but carry a balance from fiscal year to fiscal year. These peripheral funds each exist for differing reasons, and each carry out a unique task. Peripheral funds include:

- Street Lighting Fund
- Utility Receivable Fund
- Marcellus Impact Fund
- Police Federal Equitable Sharing Fund
- Wastewater Treatment Plant Reserve Fund
- Police Capital Fund
- Project Fund

STREET LIGHTING FUND

Fiscal year 2009 marked the last for this special purpose tax levy, for the purpose of illuminating streets. Section 1302 of the Pennsylvania Borough Code allows for the levy of special purpose taxes, above and beyond the maximum 30 mill general purpose rate, up to 8 mills. This fund exists for the purpose of holding those monies collected as a result of the special levy.

Even though the special purpose tax levy for the purpose of street illumination was ended by Borough action in 2009, the fund and bank account still exist. As residents pay off delinquent taxes, dating back to 2009 and prior, a portion of that tax payment goes towards the street lighting fund, which was actively in place at that time. Payments to this fund diminish every year, and soon should be non-existent.

<i>Description</i>	<i>Amount</i>
<i>Starting Balance 01/01/2021</i>	\$1,797.00
<i>Ending Balance 12/31/2021</i>	\$1,798.00
<i>Starting Balance 01/31/2022</i>	\$1,798.00
<i>Projected Ending Balance 12/31/2022</i>	\$1,799.00

UTILITY RECEIVABLE FUND

Resident and other non-resident service users pay monthly fees for sewage treatment, sewage system maintenance, refuse, and recycling services. On monthly invoices, users will find refuse and recycling fees rolled into one “solid waste” line-item. As these invoices are paid, the money is deposited into a single fund, the utility receivable fund.

As accounts are posted and bills closed out, the utility receivable monies are then transferred to the appropriate fund – Sewer Operating Fund, Sewer Maintenance Fund, or the Solid Waste Fund. This is a holding account which typically carries a flat balance.

<i>Description</i>	<i>Amount</i>
<i>Starting Balance 01/01/2021</i>	\$261,616.00
<i>Ending Balance 12/31/2021</i>	\$285,255.00
<i>Starting Balance 01/31/2022</i>	\$285,255.00
<i>Projected Ending Balance 12/31/2022</i>	\$99,109.00

PERIPHERAL FUND DESCRIPTIONS AND SUMMARIES

MARCELLUS IMPACT FUND

Through Act 13 of 2012, shale gas well operators are assessed a fee per lifespan of well, which is distributed within those impacted regions of the Commonwealth for the purpose of public infrastructure improvements, emergency preparedness, environmental protection, social services, records management, tax reduction, etc.

The Borough has moved to allocate those monies received as Marcellus shale well impact fees into a reserved fund with the intention of Police vehicle services and ADA compliance. Any construction work that is done throughout the Borough, in order to meet ADA requirements, is done so using monies gathered in this fund. The Pennsylvania Public Utility Commission administers the program and distributes the impact fees to counties and local government subdivisions. .

<i>Description</i>	
<i>Starting Balance 01/01/2021</i>	\$82,244.00
<i>Ending Balance 12/31/2021</i>	\$62,201.00
<i>Starting Balance 01/31/2022</i>	\$62,201.00
<i>Projected Ending Balance 12/31/2022</i>	\$48,986.00

POLICE FEDERAL EQUITABLE SHARING FUND

The Federal Bureau of Investigation's Safe Streets Initiative assists local enforcement agencies in prosecuting multi-jurisdictional crimes. With certain major crimes that cross into multiple jurisdictions, federal prosecution may be considered by the local agency. If done, the Borough receives 80% of any monies that are seized and subsequently forfeited by the court. This fund is used to separately account for these monies.

<i>Description</i>	
<i>Starting Balance 01/01/2021</i>	\$5,175.00
<i>Ending Balance 12/31/2021</i>	\$5,176.00
<i>Starting Balance 01/31/2022</i>	\$5,176.00
<i>Projected Ending Balance 12/31/2022</i>	\$5,178.00

PERIPHERAL FUND DESCRIPTIONS AND SUMMARIES

WASTEWATER TREATMENT PLANT RESERVE FUND

The WWTP (Wastewater Treatment Plant) Reserve Fund monies come from certain maintenance fees and a portion of tap fees from both the Borough and White Township. This was established through an inter-municipal sewer agreement. The agreement requires each entity to pay the maintenance fees for all properties that are directly attached to the interceptor. The interceptor and the WWTP have been established as shared facilities in the agreement, and the fund works to provide capital improvements and maintenance.

<i>Description</i>	
<i>Starting Balance 01/01/2021</i>	\$575,126.00
<i>Ending Balance 12/31/2021</i>	\$619,192.00
<i>Starting Balance 01/31/2022</i>	\$619,192.00
<i>Projected Ending Balance 12/31/2022</i>	\$655,700.00

POLICE CAPITAL FUND

The police capital fund is comprised of any residual monies that went unspent at fiscal years' end within the police department's budget. This fund is used for the purchase of typically non-budgeted minor equipment.

<i>Description</i>	
<i>Starting Balance 01/01/2021</i>	\$35,234.00
<i>Ending Balance 12/31/2021</i>	\$41,343.00
<i>Starting Balance 01/31/2022</i>	\$41,343.00
<i>Projected Ending Balance 12/31/2022</i>	\$49,577.00

PROJECT FUND

The Project Fund is comprised of the ARP funding

<i>Description</i>	
<i>Starting Balance 01/01/2021</i>	\$165,185.00
<i>Ending Balance 12/31/2021</i>	\$933,674.00
<i>Starting Balance 01/31/2022</i>	\$933,674.00
<i>Projected Ending Balance 12/31/2022</i>	\$1,455,505.00

Page Intentionally Left Blank