

Borough of Fountain Hill



Annual Operating Budget 2024

Adopted on December 4, 2023

Lehigh County



Borough of Fountain Hill

2024 BUDGET Introduction

The proposed 2024 Budget has been reviewed by the Finance Committee and Council and was presented for public review on November 15, 2023 for ten calendar days. Council approved the final 2024 Budget on 12/04/2023.

The combined 2024 Budget is composed of the General & Capital Reserve Fund, Capital Projects, Liquid Fuels Fund, Health & Sanitation Fund, Sewer Fund, Library Fund, and Fire Fund.

The **General Fund** provides the funds necessary to cover the cost of all other services provided to Borough residents not covered by any of the other Fund budgets, including, but not limited to: Police Protection, Fire Protection, Public Works operations, Parks & Recreation programs, General Administration, Tax Collection, Legal & Engineering Services, Planning & Zoning, Code Enforcement, etc.

The annual **Property Tax Rate** will remain at the 2023 level of 9.61 mills.

The Assessed Valuation provided by the County of Lehigh Assessment Office for 2024 is as follows:

Totals for Fountain Hill	Parcels	Value
Taxable Assessed	1,598	229,811,000
Exempt Assessed	39	195,338,400

One (1) mill represents \$1.00 per \$1,000 of assessed value or:

(Assessed Value divided by \$1,000) = (\$229,949,600 divided by \$1,000) = \$229,949.60

Tax Rate on each \$100 of Assessed Value:

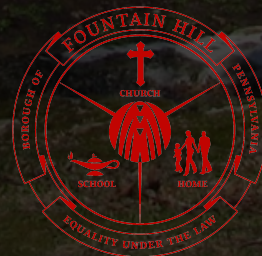
General Purpose	9.13 mills	\$0.913
Library	0.40 mills	\$0.040
Fire	0.08 mills	\$0.008

The Borough has liquid resources as reserves to respond to significant, unplanned, and unavoidable costs or revenue losses such as a natural catastrophe or a recession, to save for the purchase of large, nonrecurring capital assets, and to support a strong bond rating by signaling to investors that it has resources to pay back debt even with potential disruptions to its financial position.

Capital Reserves				
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Reserve Balance	\$155,634	\$505,655	\$505,891	\$758,391
TOTAL TRANSFERS FROM GEN. FUND	\$350,000		\$250,000	\$250,000
TOTAL SALE OF PROPERTY				
TOTAL FEES-IN-LIEU				
TOTAL CONTRIBUTIONS				
TOTAL GRANTS				
TOTAL BOND PROCEEDS (Net)				
TOTAL INTEREST	\$21	\$3,236	\$2,500	\$2,500
TOTAL FUND INCOME	\$350,021	\$3,236	\$252,500	\$252,500
TOTAL DISBURSEMENTS	0	\$3,000		
TOTAL INTERFUND LOANS	0			
TOTAL RESERVE BAL	\$505,655	\$505,891	\$758,391	\$1,010,891



Borough of Fountain Hill



Final Budget 2024
General Fund
Liquid Fuels Fund
Capital Budget

GENERAL



Highlights for 2024 – Revenues

- No RE Tax increase suggested (Total Millage 9.61 = Fire .08 + Library .4 + General Government 9.13)
- Decrease in Local Services Tax (#310.51) by **\$19,591** (potentially fewer wage earners vs. self-employed)
- Decrease in Sewer Lateral Applications (#322.88) (slow-down of Real Estate sales) - **\$4,800**
- Interest Actual Increase in 2023 by approx. \$100,000 (due to PLGIT investments providing an extraordinary average market rate of return of 4.56%); 2024 budgeted = **\$122,000**

Highlights for 2024 – Revenues cont.

Administration Fee (#361.10) \$50/application intake fee to cover administrative cost - **\$9,000**

Rental Inspections (#362.46) \$90/inspection every 4 years based on currently 656 rental units - **\$14,760**

PA Municipal Health Cooperative (#380.01) expected per Benecon - **\$46,605**

Vehicle Sales (#391.11): 1 Police Cruiser and 1 PW F350 Pickup **\$15,000**

Rental Inspections (#362.45) \$75/unit based on currently 656 rental units - **\$46,740**

Highlights for 2024 – Expenditures

- Update Borough Code (#402.47) annual maintenance plus \$1,000/supplement plus 1st installment \$8,100 re-codification – total **\$13,000**
- Computerization (#402.75): IT Provider incl. security updates & 2 workstations (capital plan) (\$14,982), ESRI (\$374), Nixle (GF 50% of \$2,700 = \$1,350) total **\$17,255**
- Professional Services (Legal #404.311) increase based on 2020-22 average – total **\$45,000**
- Engineering Services (#408.311) increase based on 2020-23 average – **total \$40,000** and (#408.312) decrease based on Brighton St & Lechauweki Ave road construction plus MTF 2023 – **total \$60,000**



The background image shows a road construction site. In the foreground, a worker in a bright green safety vest is using a long-handled tool to spread material on the road. To the right, a yellow machine, possibly a roller or compactor, is in operation. The machine has the number '8500' on its side. In the background, there are residential houses and trees under a cloudy sky.

Highlights for 2024 – Expenditures cont.

- Police Capital Purchase (#410.74) new police cruiser \$71,198 (grant funded) plus \$22,620 in-car cameras – **total \$93,818**
- Computer/Data & Maintenance (410.421) IT Provider incl. security updates \$12,098, five new workstations \$12,500 and LC Mark 43 Reporting System \$5,915 – **total \$30,513**
- Fire Uniforms (#411.23) increase for new turnout gear – **total \$11,700**
- Legal Services PC/ZHB (#414.311) increase (currently several ZHB appeals – **total \$6,000**
- Public Works Fuel Management (#430.45) Gas Boy (one-time \$3,00 plus recurring \$2,148/Yr)– **total \$5,148**
- Capital Equipment (#430.74) new turn mower with bagger – **total \$15,000**
- Computerization (#430.75) security updates and new workstation - **\$10,839**
- Traffic Control Devices (#433.74) Speed Timing Signs – **total \$9,000**
- Street Repair & Maintenance (#438): Remainder Stanley “Grass” Alley, General Paving, Brighton St, Lechauweki Ave – **total \$381,000**

Highlights for 2024

– Expenditures cont.

- Swimming Pool Wages (#454.45): based on 2023 offered rates – **total \$75,530**
- Contracted Services (#454.45): demolition of 2nd park house incl. asbestos abatement – **total \$37,000**
- Park Building (#454.73) – new storage to replace park house – **total \$60,000**
- Employer Contribution – Police Pension Fund MMO(#483.10) annual adjustment because of employee contribution drop from 8% to 4% - **total \$415,841**
- Employee Benefits – Capital Blue Cross (#487.152) Benecon renewal increase 2.7% - **total \$408,118**
- Wage increase for all employees – 4.5%



BENEFITS

Highlights for 2024- Expenditures cont.

- Transfer to Capital Reserve (#492.04) – Expected Capital Reserve balance as of 12/31/2023 \$758,391. Based on the assumption of keeping a *minimum unrestricted fund balance* (50% Expenditures minus capital projects) \$521,998), **a transfer of \$250,000 to the Capital Reserve is suggested.**



LIQUID FUELS FUND





2024 Purchases and Projects

- Road Salt (moved from GF) - **\$12,300**
- Hertzog Ave partial mill & overlay and partial full reconstruction/base repairs, 4 ADA ramps, incl engineering & inspection – **total \$200,000**
- Public Works Alley Paving - **\$30k**
- Crack Sealing and Pothole Repair - **\$10k**

Infrastructure Projects

- Hertzog Ave - \$200k (2024)
- Brighton St - \$90k (2024)
- Lechauweki Ave- \$200k (2024)
- Pickleball Court - \$80k (2025)
- Broadway Curb & Sidewalk – Phase II (2025 ff.) \$1.453k





CAPITAL

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2024 and Beyond

2024 Capital Purchases - Equipment

- Police Cruiser **\$71,198**
- Police In-car cameras **\$22,620**
- Police – Firearms updates **24,025**
- Police Workstations - **\$12,500**
- Admin Workstations - **\$5,000**
- Admin – Borough Code/re-codification (2024-2025) **\$13,500**
- Public Works – Lawnmower (2024) **\$15,000**
- Public Works – Workstation (2024) **\$2,500**





2024 Capital Projects – Construction

- Hertzog Ave **\$200,000** (Liquid Fuel)
- Brighton Street **\$90,000**
- Lechauweki Ave **\$200,000**
- Stanley Grass Alley (remainder) **\$80,000**
- Pole Barn **\$60,000**
- Park House demolition **\$37,000**



Capital Planning – Years 2 & 3

2025

- Police Car - \$70k (GF or Grant)
- Admin – \$8,100 2nd Half of Re-codification
- PW Dump Truck - \$250k (GF or USDA Grant/Loan)
- Pickleball Court \$80k (GF of Grant)
- Police Workstations \$12,5k

2026 & 2027

- Police – workstations \$7,5k
- Admin –workstations \$5k
- Police Car - \$70k (GF or Grant)
- Admin – Server \$6 (2027)



**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
Income						
300 · Tax Revenue						
301 · Real Estate taxes						
301.10 · Real Estate - Current	1,943,578.74	1,923,496.09	1,994,467.86	-70,971.77	1,993,265.71	as of 8/31/2023 95% RE Taxes collected (same as years before)
301.20 · Real Estate - Prior	20,602.89	41,379.14	16,268.00	25,111.14	12,400.00	average between 2020-22
301.40 · Real Estate - Delinquent	90,233.56	37,954.04	90,652.00	-52,697.96	88,800.00	average between 2020-22
Total 301 · Real Estate taxes	2,054,415.19	2,002,829.27	2,101,388.00	-98,558.73	2,094,466.00	
310 · Act 511 Taxes						
310.01 · Per Capita - Current	4,896.20	4,496.10	5,388.00	-891.90	5,125.00	average between 2020-22
310.02 · Per Capita - Prior	82.50	55.00	250.00	-195.00	250.00	average between 2020-22
310.10 · Real Estate Transfer Tax	167,193.89	83,705.39	81,531.00	2,174.39	109,500.00	average between 2020-22/dependent on actual sales
310.21 · Earned Income	559,631.30	548,365.43	690,883.00	-142,517.57	690,883.00	Keystone Coll reported approx. 10% incr in coll 2023 over 2022 -
310.30 · Mercantile	91,569.94	104,456.92	91,528.00	12,928.92	100,294.17	18% increase Jan-Aug 2023 over 2022; average 2020-22 * .09
310.51 · Local Serv. Tax	167,194.01	173,390.65	215,196.00	-41,805.35	195,605.00	average between 2020-22
Total 310 · Act 511 Taxes	990,567.84	914,469.49	1,084,776.00	-170,306.51	1,101,657.17	
Total 300 · Tax Revenue	3,044,983.03	2,917,298.76	3,186,164.00	-268,865.24	3,196,123.17	
320 · Licenses & Permits						
321.20 · Health Licenses	525.00	250.00	1,875.00	-1,625.00	1,875.00	15 licenses @ \$125 (renewal)
321.80 · Cable TV Franchise	57,269.61	53,272.26	60,473.00	-7,200.74	60,473.00	average 2020-2022
321.91 · Tree Removal Permits		25.00	-	25.00		
322.10 · Moving Permits		0	-	0.00	-	eliminated Moving Permits in 2021
322.30 · Driveway Permit	0.00	1,432.00	100.00	1,332.00	100.00	
322.82 · Excavating Permits	3,118.00	4,110.00	1,000.00	3,110.00	1,407.00	average 2020-22
322.84 · Solicitation Permit	0.00	0	-	0	-	
322.85 · Handicapped Applications	650.00	2,350.00	950.00	1,400.00	1,550.00	12 x \$50 (Renewals) plus 5 x \$350 new ==> 2024: 17 * \$50 plus 2 new
322.86 · Sign Permit	629.50	1,754.50	400.00	1,354.50	400.00	average 2020-2022
322.87 · Fence Permit	-515.00	1,250.00	1,000.00	250.00	1,000.00	
322.88 · Sewer Lateral	7,200.00	3,600.00	9,600.00	-6,000.00	4,800.00	as of 8/2023 average 4/month
Total 320 · Licenses & Permits	68,877.11	68,043.76	75,398.00	-7,354.24	71,605.00	
330 · Fines & Forfeits						
331.10 · Restitution	150.00	2,864.90	150.00	2,714.90	150.00	incl Quality of Life Violations
331.11 · Vehicle Code Violations	19,204.05	17,857.48	25,600.00	-7,742.52	25,600.00	actual as of 9/2023 plus 1/3
331.12 · Violation of Ordinances	5,402.16	9,659.55	8,000.00	1,659.55	8,000.00	actual as of 9/2023 plus 1/3
331.13 · State Police Fines & Penalties	801.87	771.53	1,000.00	-228.47	1,000.00	
Total 330 · Fines & Forfeits	25,558.08	31,153.46	34,750.00	-3,596.54	34,750.00	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
340 · Interest, Rents & Royalties						
341.00 · Interest Earnings	23,138.37	135,938.37	15,000.00	120,938.37	122,000.00	2023: PLGIT provided an average market rate of return of 4.56%; 2024: expected continuous outperforming economy
342.20 · Admin Fee - Sewer	5,400.00	4,800.00	7,200.00	-2,400.00	7,200.00	
342.21 · Admin Fee - H&S	5,400.00	4,800.00	7,200.00	-2,400.00	7,200.00	
342.23 · Rent - Lanta	0.00	0.00	144.00	-144.00	144.00	will be paid yearly as of 2022
Total 340 · Interest, Rents & Royalties	33,938.37	145,538.37	29,544.00	115,994.37	136,544.00	
350 · Intergovernmental Revenue						
351.01 · DCED Grant	0.00	0.00	-	0.00	-	2020: one-time Office Security Grant
351.02 · Public Safety Grants	0.00	0.00	1,501.50	-1,501.50	502.50	DOJ Vest Grants (2022)
351.035 · PennDot Grant		57,339.36			-	TAP (PennDOT) Broadway-Delaware - proj completed in 2022
351.05 · Volunteer Fire Rellief Associat	24,572.13	0.00	21,000.00	-21,000.00	21,000.00	2023: \$24k received
351.06 · Special Police Services	0.00	0.00	250.00	-250.00	250.00	DUI Checkpoint
351.61 · CDBG - Lehigh County	10,000.00	0.00	287,100.00	-287,100.00	-	2023: CDBG 2022 \$257,100 Plus add'l \$99,344 to be completed 2023
354.00 · All Other State Grants			-	0.00	-	
354.05 · MTF	0.00	900,000.00	1,000,000.00	-100,000.00	-	MTF Grant 2019 - Broadway Curb & Sidewalk - Grant not finalized yet but work 99% completed in 2023
Total 354.00 · All Other State Grants	-	900,000.00	1,000,000.00	-100,000.00	-	
355.01 · Public Utility Realty Tax	0.00	0.00	3,118.00	-3,118.00	3,100.00	\$3,069 rcvd on 9/29/2023
355.04 · Beverages Licenses	400.00	0.00	-	0.00	500.00	average
355.05 · Pension State Aid	155,413.55	0.00	140,000.00	-140,000.00	151,659.00	(average 2021-23) recvd. \$174,836 in Sept 2023
355.08 · Casino Grant		50,047.00	50,047.00	0.00	71,198.00	2023: Recvd \$50,047; Casino Grant 2023 - Police Cruiser purchase 2024 (Cost quote: \$71,198)
359.00 · In Lieu of Taxes	20,439.00	19,323.00	18,873.00	450.00	19,119.00	2023: recvd from LCHA \$19,323; average 20212-23
Total 350 · Intergovernmental Revenue	210,824.68	1,026,709.36	1,521,889.50	-495,180.14	267,328.50	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
360 · Charges for Services						
361 · Government Services						
361.10 · Administration fees	725.00	7,454.50	2,925.00	4,529.50	9,000.00	upfront permit intake fee - on average 15/month in 2023
361.11 · Civil Service Application Fee	45.00	0.00	-	0.00	-	
361.30 · Subdivision Fees	1,700.00	600.00	-	600.00	-	2023 - 960 Broadway
361.33 · Zoning Subdiv Permits	4,000.00	0.00	-	0.00	-	
361.40 · Zoning - Non-Subdiv		6,850.00	-	6,850.00	-	2023 - 937-939 Seneca; 960 Broadway; 801 Ostrum
361.50 · Publications	0.00	0.00	-	0.00	-	fees for copies, Zoning Ordinance Book etc.
361.51 · Charges for P.W	0.00	0.00	-	0.00	-	
Total 361 · Government Services	6,470.00	14,904.50	2,925.00	11,979.50	9,000.00	
362 · Public Safety						
362.11 · Accident Reports	1,560.00	1,425.00	1,500.00	-75.00	1,500.00	
362.12 · False Alarm/Burglar, Fire	0.00	618.00	300.00	318.00	300.00	
362.41 · Building Permits	33,444.25	12,114.72	38,000.00	-25,885.28	19,800.00	in 2023 on average 11/month at \$150/permit
362.42 · Electrical Permits	9,432.00	3,256.08	9,500.00	-6,243.92	7,200.00	in 2023 on average 4/month at \$120/permit
362.43 · Plumbing Permits	6,905.20	2,737.50	7,000.00	-4,262.50	3,600.00	in 2023 on average 2/month at \$150/permit
362.44 · Fire Inspection Fee	3,967.00	1,039.50	12,350.00	-11,310.50	9,000.00	commercial business 61 as of Aug 2023 - every 2 years
362.45 · Rental License	66,510.00	22,290.00	69,400	-47,110.00	46,740	rental units 656 @ \$75 ??????
362.46 · Rental Inspections	13,035.00	604.50	20,700	-20,095.50	14,760	rental units 656 @ \$90 every 4 yrs. (averaging 164/yr) ????
Total 362 · Public Safety	134,853.45	44,085.30	158,750.00	-114,664.70	102,900.00	
367 · Recreation						
367.10 · Playground Fees	185.00	240.00	-	240.00	-	Park Rentals
367.11 · Recr-Exchange Donation		1,000.00	-	1,000.00	-	
367.20 · Swimming Fees	1,190.00	1,650.00	-	1,650.00	37,900.00	average of 2018, 2019, 2021
Total 367 · Recreation	1,375.00	2,890.00	-	2,890.00	37,900.00	
Total 360 · Charges for Services	142,698.45	61,879.80	161,675.00	-99,795.20	149,800.00	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
380 · Refund / Misc Revenue						
380.01 · Insurance Refunds / Claim	52,006.09	98,628.00	81,162.00	17,466.00	46,605.00	total final surplus for 2023 \$196,929; Surplus expected per Benecon for 2024 \$46,605
380.02 · Misc. Refunds	150.00	346.23	-	346.23	-	
380.03 · Street Sign Restitution	0.00	0.00	-	0.00	-	
380.06 · From Bethlehem Area SD	766.50	0.00	-	0.00	-	no crossing guard since 2022
Total 380 · Refund / Misc Revenue	52,922.59	98,974.23	81,162.00	17,812.23	46,605.00	
387 · Contributions & Donations						
387.01 · Contribution to P.D / Program	-	-	-	0.00	-	
387.02 · Cont. From St. Lukes	-	15,785.00	-	15,785.00	-	2023: Reimb for delaying Delaware Ave road work
387.03 · Contribution to Park/Pool	-	-	-	0.00	-	
387.04 · Karol Strelecki /Book Royalties	200.00	-	-	0.00	-	
Total 387 · Contributions & Donations	200.00	15,785.00	0.00	15,785.00	0.00	
390 · Other Financing Sources						
391.10 · Sales of General Fixed Assets		0.00	-	0.00	-	2020 - one-time sale of 1336 Russell Ave (Hosey)
391.11 · Sales of Vehicles		0.00	12,000.00	-12,000.00	15,000.00	sale of Pol Cruisers & PW F350 Suber Cab - replaced in 2023 - estimated
Total 391 · General Fixed Asset Disposi	0.00	0.00	12,000.00	-12,000.00	15,000.00	
392 · Interfund Transfers						
392.35 · From Liquid Fuels		0.00	0.00	0.00	0.00	
Total 392 · Interfund Transfers	0.00	0.00	0.00	0.00	0.00	
Total 390 · Other Financing Sources	-	-	12,000.00	(12,000.00)	15,000.00	
393 · Proceeds of Gen Long-Term Debt						
395 · Refund or Prior Year Expend.						
395.00 · From Prior Year Expenditures	150.00	1,356.91	-	1,356.91	-	
Total 395 · Refund or Prior Year Expend.	150.00	1,356.91	0.00	1,356.91	0.00	
398 · Appropriation From Prev. Yr. Fd Balance		0.00	606,475.47	-606,475.47	829,686.04	
Total Income	3,580,152.31	4,366,739.65	5,709,057.97	-1,342,318.32	4,747,441.71	
	3,580,152.31	4,366,739.65	5,709,057.97	-1,342,318.32	4,747,441.71	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
Expense						
400. · General Government						
400 · Legislative						
400.11 · Council Salary	8,100.03	6,973.02	11,000.00	-4,026.98	11,000.00	6 x \$125 plus 1 x \$166.67
400.33 · Council Travel	0.00	0.00	150.00	-150.00	150.00	
400.34 · Council Advertising	336.78	3,535.29	4,000.00	-464.71	4,000.00	
400.42 · Council Dues & Subscription	265.00	205.00	300.00	-95.00	300.00	
400.46 · Council Meetings	0.00	275.00	-	275.00	-	Zoom Meetings canceled in 2021
400.51 · Council-Contributions	0.00	0.00	750.00	-750.00	750.00	
Total 400 · Legislative	8,701.81	10,988.31	16,200.00	-5,211.69	16,200.00	
401 · Mayor						
401.11 · Mayor Salary	1,333.36	1,333.36	2,000.00	-666.64	2,000.00	12 x \$166.67
401.33 · Mayor Travel	0.00	0.00	0.00	0.00	0.00	
401.42 · Mayor Dues & Subscriptions	0.00	0.00	60.00	-60.00	60.00	
401.46 · Mayor Meetings	0	0.00	-	0.00	-	
Total 401 · Mayor	1,333.36	1,333.36	2,060.00	-726.64	2,060.00	
402 · Administration						
402.12 · Borough Manager	41,427.70	27,229.71	57,558.60	-30,328.89	58,500.00	60:20:20 (based on new Mgr's contract)
402.13 · Clerk/Receptionist	4,619.18	4,461.79	7,592.00	-3,130.21	7,933.00	20:40:40 4.5% increase
402.14 · Director of Finance	29,963.39	28,107.61	44,290.50	-16,182.89	46,283.00	60:20:20 4.5% increase
402.182 · Longevity			-	0.00	-	
402.20 · Web Site Hosting	0.00	360.25	250.00	110.25	380.00	
402.21 · Office Supplies	4,510.29	3,050.92	4,700.00	-1,649.08	4,700.00	
402.22 · Office Equipment	220.87	244.87	340.00	-95.13	340.00	\$47/mo 60:20:20
						Admin Copier/Printer - Lease & Quarterly User Charge (4 *\$90)
402.23 · Minor Equipment/Lease	745.20	765.41	1,100.00	-334.59	1,100.00	
402.24 · Bank Services Charge	0.00	0.00	50.00	-50.00	-	
402.311 · Auditing Services	6,108.00	7,155.00	6,200.00	955.00	7,200.00	based on 2023 billing
402.312 · Appraisal	0		-	0.00	-	
402.321 · Telephone	1,936.22	1,930.56	2,400.00	-469.44	3,000.00	\$250/month
						postage increase 4.8% in 2023 - allocated between H&S, SF, FHSWA, Police, Zoning
402.324 · Postage	397.07	1,901.96	1,000.00	901.96	2,400.00	
402.33 · Transportation	0.00	3.00	250.00	-247.00	250.00	
402.34 · Advertising	4,789.73	2,118.85	4,500.00	-2,381.15	3,000.00	all road projects will be advertised here as well
402.42 · Dues & Subscriptions	237.60	371.70	1,390.00	-1,018.30	1,000.00	
402.46 · Meetings & Conferences	3,252.59	421.86	3,500.00	-3,078.14	2,000.00	
402.47 · Update Borough Code	995.00	995.00	6,000.00	-5,005.00	13,000.00	eCode annual maint. \$995 plus appr. \$4,000/supplement & re-codification 1st installment for re-codification
						Keystone Tech update; MS365; ESRI Standard; Nixle (see detail)
402.75 · Computerization	8,627.46	6,624.12	12,758.00	-6,133.88	17,255.00	
Total 402 · Administration	107,830.30	85,742.61	153,879.10	-68,136.49	168,341.00	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
403 - Tax Collection						
403.11 - Salary Real Estate	3,226.15	3,057.56	4,400.00	-1,342.44	4,400.00	
403.12 - Salary Act 511	1,194.96	1,130.86	1,650.00	-519.14	1,650.00	
403.21 - Office Supplies	0.00	83.99	50.00	33.99	50.00	
403.31 - Computer Service	4,031.76	4,170.62	4,500.00	-329.38	4,500.00	
403.310 - EIT/Keyston Collections	0.00	0.00	9,000.00	-9,000.00	9,000.00	
403.311 - LST/ Berkheimer	3,761.86	2,557.55	5,100.00	-2,542.45	5,100.00	
403.312 - Mercantile/Berkheimer	2,609.74	2,998.97	2,500.00	498.97	2,500.00	
403.313 - EIT/ Act 32	65.00	0.00	60.00	-60.00	60.00	
403.32 - Postage & Bills	49.63	23.01	150.00	-126.99	150.00	
403.321 - Telephone	766.61	510.60	840.00	-329.40	840.00	
403.35 - Bonding	333.00	335.00	280.00	55.00	280.00	
403.42 - Dues	0.00	0.00	50.00	-50.00	50.00	
403.46 - Meetings & Conferences	0.00	0.00	100.00	-100.00	100.00	
Total 403 - Tax Collection	16,038.71	14,868.16	28,680.00	-13,811.84	28,680.00	
404 - Solicitor/Legal						
404.311 - Professional Services	24,722.30	34,450.14	25,000.00	9,450.14	45,000.00	2020-22 on average (incl consultation, litigation, etc.)
404.312 - Special Legal Services	0.00	0.00	-	0.00	-	
Total 404 - Solicitor/Legal	24,722.30	34,450.14	25,000.00	9,450.14	45,000.00	
408 - Engineering Services						
408.311 - Professional Services	30,249.22	52,719.92	30,000.00	22,719.92	40,000.00	average \$35,600/yr 2020-2023 plus buffer
408.312 - Special Engineering Service	91,777.00	72,935.30	144,132.00	-71,196.70	60,000.00	Eng serv for Brighton & Lechauwecki road constr plus MTF 2023 Included
408.313 - Eng Serv. - Sewer Lateral	10,723.06	5,694.52	6,000.00	-305.48	6,000.00	average \$500/mo
Total 408 - Engineering Services	132,749.28	131,349.74	180,132.00	-48,782.26	106,000.00	
409 - Gen Government Buildings						
409.14 - Contracted Services	7,768.07	10,160.33	10,000.00	160.33	12,520.00	Emergency Systems Generator Service 2x (\$1300 (Long St) + \$850 (Clewell)); Cleaning \$5760; Pest Control J Ehrlich \$2460
409.20 - Operating Supplies	446.42	661.72	2,100.00	-1,438.28	2,100.00	
409.23 - Heating/Generator Fuel	0.00	95.90	500.00	-404.10	500.00	
409.26 - Minor Equipment	0.00	73.98	500.00	-426.02	500.00	
409.361 - Electricity	6,657.67	5,918.14	8,900.00	-2,981.86	8,900.00	
409.362 - Water	1,811.65	1,275.67	2,500.00	-1,224.33	2,500.00	\$600/qtr plu \$100
409.363 - Natural Gas	1,524.75	1,017.56	1,400.00	-382.44	1,400.00	based on 2019-21 average plu add'l
409.37 - Repairs & Maintenance	3,353.08	344.86	4,000.00	-3,655.14	4,000.00	same as 2023
409.45 - Security	1,187.05	69.00	1,000.00	-931.00	280.00	Knight Prot Serv \$70/qtr
409.70 - Capital Improvements		0.00	-	0.00	-	
409.71 - Public Works Building	712.29	1,530.96	1,500.00	30.96	1,500.00	2023: door repair of \$1.4k
409.72 - Vol. Fire Hose Co. Property	0.00	0.00	-	0.00	-	
Total 409 - Gen Government Buildings	23,460.98	21,148.12	32,400.00	(11,251.88)	34,200.00	Building belongs to Boro
Total 400. - General Government	314,836.74	299,880.44	438,351.10	-138,470.66	400,481.00	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
410. - Public Safety						
410 - Police						
410.13 - Full Time Wages	522,966.96	499,961.10	751,506.96	-251,545.86	793,167.44	4.5% increase per CBA
410.14 - Chief of Police	71,102.40	69,189.20	96,592.61	-27,403.41	100,939.28	\$3,882.28 bi-weekly salary - 4.5% increase
410.161 - Crossing Guards	0.00	0.00	2,300.00	-2,300.00	2,300.00	still looking to hire a crossing guard
410.162 - Extra Police	30,600.20	56,216.80	70,529.10	-14,312.30	84,662.56	see detail
410.163 - Secretary	29,246.56	30,580.80	44,720.00	-14,139.20	46,732.00	\$22.47/hr 4.5% increase
410.181 - Longevity	13,116.53	14,774.57	15,778.21	-1,003.64	17,899.73	see detail
410.182 - Overtime	98,307.21	72,308.21	139,370.09	-67,061.88	134,944.42	see detail - FT and PT
410.183 - Shift Differential	5,261.49	6,724.40	6,600.00	124.40	9,764.40	see detail - @ \$1.00/NS hr. and \$.75/MS hr on a weekend
410.184 - Holiday	41,464.08	30,447.08	43,308.00	-12,860.92	50,336.00	includes 12 holidays & 3 Personal Days for 9 FT Officers
410.185 - Holiday/DOT (working Holiday)	31,431.40	40,576.24	42,559.92	-1,983.68	58,390.00	
410.192 - Bonuses	0.00	13,250.00	10,800.00	2,450.00	14,400.00	College, Bilingual, Specialty Team, Gym
410.193 - Physicals/Psychology	0.00	0	-	0.00	-	\$150 per officer when hired
410.211 - Office Supplies	3,402.02	3,844.33	5,000.00	-1,155.67	5,000.00	based on 2020-22 average
410.22 - Office Equipment & Maintenance	1,663.65	1,499.15	2,000.00	-500.85	2,000.00	altek printer
410.231 - Minor Equipment	39.75	1,975.87	7,000.00	-5,024.13	5,000.00	e.g. car printers, tools, control gloves (minus \$2k for Linux Mach in 2023)
410.238 - Uniforms	3,930.38	9,225.76	13,375.00	-4,149.24	13,375.00	based on 9 FT & 3 PT Officers & Chief plus Armored Vest Purch plus
410.239 - Uniform Equipment	1,834.60	566.00	4,000.00	-3,434.00	2,000.00	uniform award plaques, handcuffs, batons, tazer
410.24 - Vehicle Fuel	9,077.27	9,557.90	9,500.00	57.90	14,400.00	\$1200/month
410.241 - Training	5,787.04	2,570.01	6,000.00	-3,429.99	6,000.00	re-cert
410.25 - Firearms Supplies	3,627.00	7,240.31	10,000.00	-2,759.69	38,025.00	Firearms sec update \$24k
410.26 - Speed Check	1,835.25	1,937.00	2,054.00	-117.00	2,054.00	Calibration & Speedometer
410.27 - Animal Control	0.00	0.00	1,000.00	-1,000.00	1,000.00	contract LC Humane Society
410.321 - Telephone	5,376.67	3,927.48	7,000.00	-3,072.52	6,720.00	roughly \$560/mo plus buffer
410.322 - Postage	318.44	111.87	500.00	-388.13	500.00	
410.323 - Radio Equipment & Maintenance	259.00	218.00	500.00	-282.00	500.00	on average \$500/yr except 2021; radio exchange planned LC 2025 or 2026
410.33 - Transportation	0.00	15.00	250.00	-235.00	250.00	
410.371 - Repairs & Maintenance	6,091.29	3,761.48	10,000.00	-6,238.52	10,000.00	on average \$7900/yr fleet of veh - total no of veh = 7 age 2016-2023
410.42 - Dues & Subscriptions	35.00	165.00	500.00	-335.00	500.00	on average \$500
410.421 - Computer/ Data & Maintenance	11,434.98	7,462.90	13,000.00	-5,537.10	30,514.00	Keystone Tech, Firewall, Replicating Server, 2 reg + 3 squad room workstations, LC Mark 43
410.46 - Meetings & Conferences	1,124.51	59.00	1,000.00	-941.00	1,000.00	
410.47 - Investigations	1,090.59	1,328.35	2,000.00	-671.65	2,000.00	
410.471 - Examination Service Fee	0.00	0	-	0.00	-	thru Consortium;
410.70 - Building Maint. / Improvement	15.30	859.20	3,000.00	-2,140.80	3,000.00	Buildb maint was upgraded in 2021 with Off Sec Grant
410.74 - Capital Purchase/P.D		65,114.28	50,047.00	15,067.28	93,818.00	new veh (funded thru Casino Grant) \$71k; in-car cameras \$23k (cap plan quote 1)
410.75 - State Accreditation	0.00	0.00	4,200.00	-4,200.00	4,396.00	Power DMS (File Construction) \$4396 - same as 2023

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

410.77 · Grant Purchases
Total 410 · Police

Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
0.00	0.00	-	0.00	-	under #410.74 capital purchase (Police Cruiser)
900,439.57	955,467.29	1,375,990.89	-420,523.60	1,555,587.83	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
411 · Fire						
411.158 · Volunteer Fire Relief Asso.	24,572.13	0.00	21,000.00	-21,000.00	22,528.00	2023 Fire Relief recvd \$24,310
411.159 · Fountain Hill Volunteer Fire	2,750.00	2,750.00	5,500.00	-2,750.00	5,500.00	unchanged
411.20 · Supplies	476.72	0.00	600.00	-600.00	600.00	average over the past years
411.23 · Uniforms	424.63	0.00	10,000.00	-10,000.00	11,700.00	3 sets of turnout gear to be ordered in 2024 per Fire Chief
411.24 · Vehicle Fuel	2,310.88	2,177.73	2,500.00	-322.27	2,500.00	average over the past years
411.25 · Heating Gas	969.38	1,775.53	1,200.00	575.53	1,200.00	4 *150 plus 8*50
411.26 · Minor Equipment	0.00	0.00	3,000.00	-3,000.00	3,000.00	tool bucket, hydrant adapter etc; reduced b/c party financed for truck access.
411.261 · Electric	2,164.50	2,490.24	3,000.00	-509.76	3,000.00	currently \$250/mo
411.327 · Radio Equipment Maintena	0.00	120.00	3,000.00	-2,880.00	3,000.00	to cover unpredictable expenses for pagers, radios & batteries
411.361 · Telephone	1,247.95	1,108.95	1,668.00	-559.05	1,668.00	
411.362 · Water	131.13	57.18	232.00	-174.82	232.00	
411.371 · Truck Repair & Maintenan	13,554.21	8,903.18	10,000.00	-1,096.82	10,000.00	as of 9/30 \$5.8k incl inspection; quote of \$2,3k PM for aerial;
411.372 · Equipment Repair & Mainte	1,441.00	1,653.54	4,000.00	-2,346.46	4,000.00	hydraulic rescue tools; chainsaws; small generators; gas pumps
411.373 · Fire House Repairs & Main	1,067.99	3,885.69	3,000.00	885.69	3,000.00	annual Generator Serv \$550; \$ 550 Service of HVAC (Home & Comfort); \$1900 for variables
411.42 · Dues & Subscriptions	3,091.10	3,091.10	3,100.00	-8.90	3,100.00	add'l annual subscription to an Emergency Reporting Sytem
411.46 · Meetings & Education	220.00	0.00	-	0.00	-	bill education to relief - not GF
411.74 · Cap. Purchase/ Fire Dept.			-	0.00	-	0
Total 411 · Fire	54,421.62	28,013.14	71,800.00	(43,786.86)	75,028.00	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
413 · Code Enforcement						
413.14 · Fire Marshall	1,723.31	1,246.51	2,700.00	-1,453.49	2,700.00	Ray Anthony - Fire Marshal & Fire Inspections
413.21 · Supplies	834.90	332.72	1,000.00	-667.28	1,000.00	
413.26 · Minor Equipment	0.00	0.00	300.00	-300.00	300.00	
413.310 · UCC Inspections/Bldg.	41,140.01	21,314.60	47,589.00	-26,274.40	47,589.00	Base Engineering \$20794 as of 9/30/2021
413.313 · UCC Fees	967.50	477.00	675.00	-198.00	675.00	\$4.50/permit to PA State
413.314 · Fire Inspection Program	0.00	0	-	0.00	-	Now R Anthony - in-house #413.14
413.33 · Expenses/Fire Marshall	0.00	0.00	-	0.00	-	
413.346 · Meetings & Education /Cod	461.00	0.00	500.00	-500.00	500.00	based on history
413.347 · Training/Fire Marshall	0.00	0.00	100.00	-100.00	100.00	no fees past 3 years
413.42 · Dues & Subscription	0.00	0.00	100.00	-100.00	100.00	
413.75 · Computerization	2,536.80	2,400.00	2,400.00	0.00	2,400.00	Hosting & Supporting Code Enforcement Software "Carrigan"
Total 413 · Code Enforcement	47,663.52	25,770.83	55,364.00	-29,593.17	55,364.00	
414 · Planning & Zoning						
414.14 · Salary Zoning Officer	40,563.12	47,025.01	67,925.00	-20,899.99	70,981.00	\$2,730/bi-weekly 4.5 %
414.15 · Salary Zoning Secretary	12,022.50	0.00	9,360.00	-9,360.00	-	
414.20 · Supplies PC/ZHB	0.00	0.00	150.00	-150.00	150.00	
414.311 · Legal Services PC/ZHB	1,500.00	5,854.50	3,000.00	2,854.50	6,000.00	currently 6 ZHB appeals
414.312 · Stenographer PC/ZHB	502.50	1,822.00	500.00	1,322.00	2,000.00	currently 6 ZHB appeals
414.321 · Telephone	954.78	847.37	1,140.00	-292.63	1,140.00	appr. \$95/mo
414.324 · Postage	1,046.67	179.90	1,100.00	-920.10	500.00	
414.33 · Expenses / Zoning	35.78	2.00	100.00	-98.00	100.00	
414.34 · Advertising PC/ZHB	600.73	1,002.59	700.00	302.59	1,200.00	currently 6 ZHB appeals
414.346 · Meetings & Education/ZHB	0.00	0.00	100.00	-100.00	100.00	PA Constr. Code, PSATS membersh
414.75 · Computerization	245.00	1,624.11	500.00	1,124.11	1,000.00	remote services
414.76 · Update SALDO Ordinance	0.00	0.00	3,090.00	-3,090.00	-	per Zoning Off no SALDO update planned
Total 414 · Planning & Zoning	57,471.08	58,357.48	87,665.00	-29,307.52	83,171.00	
415 · Emergency Management						
415.20 · Supplies	0.00	0.00	100.00	-100.00	100.00	
Total 415 · Emergency Management	0.00	0.00	100.00	-100.00	100.00	
Total 410 · Public Safety	1,059,995.79	1,067,608.74	1,590,919.89	-523,311.15	1,769,250.83	
421 · Health & Welfare						
421.14 · Salary Health Officer	1,040.00	0.00	1,600.00	-1,600.00	1,600.00	
421.20 · Supplies	0.00	0.00	100.00	-100.00	100.00	
Total 421 · Health & Welfare	1,040.00	0.00	1,700.00	-1,700.00	1,700.00	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
430. - Public Works						
430 - Roads & Streets						
430.14 - Wages	142,517.21	136,876.99	217,724.43	-80,847.44	233,236.74	4.5% per CBA
430.15 - Supervisor Wages	45,049.70	52,649.07	68,000.06	-15,350.99	71,060.00	\$3,036 bi-weekly 4.5% increase
430.181 - Overtime	5,001.46	3,255.04	6,614.65	-3,359.61	3,693.46	see detail
430.182 - Longevity	0.00	0	-	0.00	250.00	M Schule
430.193 - CDL Testing	1,596.70	0.00	360.00	-360.00	360.00	CDL renewal \$72/person * 5 Ees (only every 4 years)
430.20 - Supplies	829.02	641.93	1,800.00	-1,158.07	1,800.00	vendors: ReadyRefresh, Cantelmi, Cooper Electric, Lowe's, Miller Mun Supply
430.21 - Minor Equipment	714.87	890.34	1,700.00	-809.66	1,700.00	vendors: Cantelmi, Cooper Electric, Lowe's, Miller Mun Supply
430.214 - Training	160.00	240.00	1,000.00	-760.00	500.00	Pesticide license & other training
430.22 - Gas & Oil	10,505.95	10,023.69	12,000.00	-1,976.31	12,000.00	
430.221 - Heating Gas	3,765.26	3,302.44	4,200.00	-897.56	4,200.00	
430.23 - Equipment Repair & Mainte	18.18	29,254.97	1,500.00	27,754.97	3,000.00	Leaf machine, Roller, Lawn Mower; 2023: unexpected Paver repair
430.238 - Uniforms	919.53	600.92	2,400.00	-1,799.08	2,400.00	6 x \$400
430.25 - Repairs & Maintenance Sup	60.64	56.32	500.00	-443.68	500.00	
430.321 - Telephone	1,043.64	1,270.53	2,000.00	-729.47	2,000.00	
430.34 - Advertising	0	0	-	0.00	-	Road Projects - ad bidding- road ad to eng and other to 402
430.371 - Vehicle Repair & Maintena	3,961.20	6,617.56	15,000.00	-8,382.44	15,000.00	14 vehicles (incl. Zoning & Admin)
430.45 - Fuel Management					5,148.00	Fuel Site Module 2024: one-time \$3k plus annual \$2,148
430.46 - Meetings & Conferences	0.00	0.00	250.00	-250.00	250.00	
430.47 - Drug & Alcohol Testing	0.00	0	-	0.00	-	will be eliminated @ end of 2020; St Luke's will provide testing for free (keep line item for 2021 though)
430.74 - Capital Equipment		46,656.64	50,000.00	-3,343.36	15,000.00	new Gravely 60" Turn Mower with bagger to replace the 2004 Gravely Lawn Mower
430.75 - Computerization	806.64	431.58	1,500.00	-1,068.42	10,839.00	allocated IT Infrastructure update & new workstation \$2,500
Total 430 - Roads & Streets	216,950.00	292,768.02	386,549.14	-93,781.12	382,937.20	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
431 · Cleaning of Streets & Gutters						
431.21 · Minor Equipment	12.60	0.00	350.00	-350.00	350.00	
431.37 · Equipment Repair & Mainte	0.00	338.34	4,750.00	-4,411.66	4,750.00	same as 2023
431.74 · Major Equipment		0.00	-	0.00	-	
Total 431 · Cleaning of Streets & Gutters	12.60	338.34	5,100.00	-4,761.66	5,100.00	
432 · Winter Maintenance						
432.20 · Supplies	11,271.09	0.00	-	0.00	-	Salt will be paid out of LF
432.21 · Minor Equipment	148.43	144.25	2,500.00	-2,355.75	2,500.00	potentially chains
432.37 · Equipment Repairs & Mainte	1,076.20	337.50	1,500.00	-1,162.50	1,500.00	to uphold breakage - tarp repair, plow
432.45 · Contracted Services	0.00	0.00	3,500.00	-3,500.00	3,500.00	Walters Excavating - Snow Removal
Total 432 · Winter Maintenance	12,495.72	481.75	7,500.00	-7,018.25	7,500.00	
433 · Traffic Control Devices						
433.20 · Supplies	2,516.73	6,694.66	6,000.00	694.66	6,000.00	includes larger traffic control devices
433.36 · Electricity	1,235.13	974.18	2,000.00	-1,025.82	2,000.00	approx \$175/month
433.37 · Repair & Maintenance			-	0.00	-	included in 433.20 Supplies
433.74 · Equipment				0.00	7,000.00	Speed Timing Signs
Total 433 · Traffic Control Devices	3,751.86	7,668.84	8,000.00	-331.16	15,000.00	
434 · Street Lighting						
434.361 · Street Lighting - Electricity	33,523.96	30,955.47	35,000.00	-4,044.53	35,000.00	
Total 434 · Street Lighting	33,523.96	30,955.47	35,000.00	-4,044.53	35,000.00	
436 · Storm Sewers & Drains						
436.36 · Stormwater Fees	9,368.00	9,322.00	9,368.00	-46.00	9,322.00	Borough Stormwater Fee
Total 436 · Storm Sewers & Drains	9,368.00	9,322.00	9,368.00	-46.00	9,322.00	
437 · Repairs of Tools & Machinery						
437.10 · Tool Equipment & Repair		117.93	-	117.93	500.00	Contractor: Sander Power Equipment
Total 437 · Repairs of Tools & Machinery		117.93	-	117.93	500.00	
438 · Street Repairs & Maintenance						
438.00 · Maint/Repairs of Roads & Bridge	161,936.90	139,311.50	-	139,311.50	-	
438.001 · Sioux St Reconstr.		0.00	178,049.00	-178,049.00	-	Sioux St Reconstr completed in 2023
438.002 · Stanley Grass Alley		3,851.14	136,225.00	-132,373.86	80,000.00	Stanley Ave Grass Alley - done in-house 2023, 2024 remainder
438.003 · General Paving		497.12	10,000.00	-9,502.88	11,000.00	General Paving \$10k plus Blacktop Recycling (\$20/load) \$1k
438.004 · Brighton St					90,000.00	per HEA \$90,000 (capital project)
438.005 · Lechauweki Ave					200,000.00	based on 3,220 sy partial mill & overlay and full reconstruction/base repairs, 4 ADA ramps, incl engineering & inspection
438.03 · Jeter Ave (CDBG 2022)		0	282,810.00	-282,810.00	-	2023: Jeter Ave (Kieffer to Hoffert) CDBG 2022 \$257,100 plus add'l \$99,344
438.04 · Broadway Curb & Sidewalk	0.00	1,000,000.00	1,000,000.00	0.00	-	2023: \$1,004,529 Broadway Curb & Sidew (related to MTF Grant 2019 \$1,000,000))
438.45 · Contracted Services		0.00	-	0.00	-	
Total 438 · Street Repairs & Maintenan	161,936.90	1,143,659.76	1,607,084.00	-463,424.24	381,000.00	
Total 430 · Public Works	438,039.04	1,485,312.11	2,058,601.14	-573,289.03	836,359.20	
448 · Water System Service						
448.00 · Hydrant Rental	12,276.00	10,912.00	16,368.00	-5,456.00	16,368.00	\$1364*12
Total 448 · Water System Service	12,276.00	10,912.00	16,368.00	-5,456.00	16,368.00	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
450 · Recreation & Community						
452 · Swimming Pool						
452.14 · Wages	-1,873.40	0.00	36,000.00	-36,000.00	75,530.00	based on 2023 wage rates (for comparison: YMCA Management Fee 2019 \$35,569)
452.20 · Chemicals	0.00	0.00	7,200.00	-7,200.00	7,200.00	
452.21 · Supplies	2,518.69	6,499.15	3,200.00	3,299.15	3,200.00	
452.22 · Minor Equipment	0.00	160.47	800.00	-639.53	800.00	
452.31 · Water Testing	0.00	0.00	550.00	-550.00	550.00	
452.32 · Telephone	179.91	159.92	240.00	-80.08	240.00	
452.34 · Advertising	0.00	200.00	105.00	95.00	105.00	
452.361 · Electricity	404.99	349.71	3,528.00	-3,178.29	3,528.00	
452.362 · Water	275.32	0.00	5,909.00	-5,909.00	5,909.00	
452.371 · Equipment Repair & Mainte	587.68	4,004.79	50,000.00	-45,995.21	50,000.00	same as 2023
452.372 · Bathhouse Repairs & Maint	50.66	194.78	4,800.00	-4,605.22	4,800.00	
Total 452 · Swimming Pool	2,143.85	11,568.82	112,332.00	-100,763.18	151,862.00	
454 · Parks & Playground						
454.14 · Wages	27,823.75	21,802.00	28,000.00	-6,198.00	28,000.00	Park Program -payrates based on 2023
454.20 · Supplies (Recreation)	773.54	637.35	2,000.00	-1,362.65	2,000.00	Park Program
454.21 · Field Supplies (PW)	1,526.43	2,148.55	1,500.00	648.55	1,500.00	PW
454.22 · Equipment (PW)	0.00	0.00	400.00	-400.00	400.00	
454.32 · Telephone	540.00	480.00	720.00	-240.00	720.00	\$60/mo
454.361 · Electricity	1,614.44	1,493.44	2,130.00	-636.56	2,130.00	
454.362 · Water	296.50	0.00	750.00	-750.00	750.00	adj.
454.37 · Equipment Repair & Mainte	2,308.02	1,244.85	2,200.00	-955.15	2,200.00	
454.39 · Building Repair & Maintenan	1,245.85	580.15	1,500.00	-919.85	1,500.00	adj.
454.45 · Contracted Services	3,540.00	0.00	22,000.00	-22,000.00	37,000.00	demolition of 2nd park house buildg incl. asbestos abatement
454.73 · Park Building					60,000.00	Pole Barn - needed for storage b/c of park house demo
Total 454 · Parks & Playground	39,668.53	28,386.34	61,200.00	-32,813.66	136,200.00	
455 · Shade Tree Commission						
455.10 · Supplies & Services	474.99	1,017.99	1,000.00	17.99	1,000.00	
Total 455 · Shade Tree Commission	474.99	1,017.99	1,000.00	17.99	1,000.00	
457 · Community Celebrations						
457.21 · Supplies	242.00	669.58	500.00	169.58	500.00	e.g. Xmas contest, BASD band transportation
457.50 · Contributions to Community	164.85	0.00	250.00	-250.00	250.00	
457.60 · Community Program Supplie	225.00	225.00	250.00	-25.00	250.00	
Total 457 · Community Celebrations	631.85	894.58	1,000.00	-105.42	1,000.00	
Total 450 · Recreation & Community	42,919.22	41,867.73	175,532.00	-133,664.27	290,062.00	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
460 · Community Development						
463 · Grant Application	0.00	0.00	-	0.00	-	
Total 460 · Community Development	0.00	0.00	-	0.00	-	
470 · Debt Service						
471.10 · G.O. Note Series of 2013	31,002.45	31,806.38	63,857.06	-32,050.68	65,541.81	Delaware Ave Rd Constr. 2013
471.11 · G.O. Note 2017 PW Garage	28,699.56	0.00		0.00		PW Garage - completed in 2022
471.12 · Lease Purchase Pol 2023 Ford		11,301.50	-	11,301.50	11,301.50	2023 Lease Purchase Police Cruiser 2023 Ford Explorer
471.42 · Purchase PW Truck			-	0.00	-	
Total 470 · Debt Service	59,702.01	31,806.38	63,857.06	-32,050.68	76,843.31	
472.00 · Interest Expenses						
472.10 · G.O Note 2013/ Interest	5,671.14	4,867.21	9,490.12	-4,622.91	7,805.37	Delaware Ave Rd Constr. 2013
472.11 · G.O. Note 2017 PW Garage Int	414.21	0.00		0.00		PW Garage - completed in 2022
472.42 · Purchase PW Truck / Interest		0	-	0.00	-	
Total 472.00 · Interest Expenses	6,085.35	4,867.21	9,490.12	-4,622.91	7,805.37	
480 · Miscellaneous Expenditures						
480.31 · Tax /Payroll Service	4,542.51	3,967.60	6,240.00	-2,272.40	6,240.00	updated platform
Total 480 · Miscellaneous Expenditures	4,542.51	3,967.60	6,240.00	-2,272.40	6,240.00	
482 · Employer Contribution						
482.30 · IRS 457 Contribution	960.00	2,475.00	3,250.00	-775.00	3,250.00	5 *\$25/pay period unchanged
482.40 · Insurance Opt Out	0.00	0.00	59,922.52	-59,922.52	39,472.00	based on 3 EEs
483.10 · Police Pension Fund	0.00	0.00	407,885.00	-407,885.00	398,058.00	Revised MMO 2024 based on 1.1.2023 Valuation - to be re-evaluated 2024
483.101 · Pension Consulting Service	125.19	4,800.00	4,400.00	400.00	650.00	Police Pension Plan 2024 Re-Evaluation per CBA
Total 482 · Employer Contribution	1,085.19	7,275.00	475,457.52	-468,182.52	441,430.00	
486 · Insurance						
486.351 · Business Package	54,446.20	31,089.70	50,209.00	-19,119.30	50,209.00	Bus.Package, Cyber Liab., Crime Bond
486.354 · Workers Comp	32,222.60	26,204.80	45,847.00	-19,642.20	59,707.00	Boro & Fire (AmTrust)
486.355 · Official & Employer Liability	450.00	0.00	450.00	-450.00	450.00	Boro Mgr
486.357 · Treasurer Bond	450.00	450.00	450.00	0.00	450.00	Finance Officer
486.359 · Police Liability	0.00		-	0.00	-	
Total 486 · Insurance	87,568.80	57,744.50	96,956.00	-39,211.50	110,816.00	
487 · Employee Benefits						
487.151 · Disability Insurance	6,912.12	7,166.05	8,676.00	-1,509.95	8,676.00	Life, LT, ST EEs and Council
487.152 · Capital Blue Cross	310,539.35	276,572.68	411,937.00	-135,364.32	408,118.00	based on the renewal rates of 2.7% for 2024 (60:20:20)
487.153 · Transitional Reinsurance/PCC	100.44	120.00	112.00	8.00	112.00	unchanged
487.154 · PMRS	6,703.83	11,665.44	56,741.00	-45,075.56	75,061.00	MMO 2024
487.155 · Employers FICA	31,147.88	30,453.33	43,673.00	-13,219.67	43,673.00	
487.156 · Employers Unemployment	5,107.22	4,419.84	4,446.00	-26.16	4,446.00	
Total 487 · Employee Benefits	360,510.84	330,397.34	525,585.00	-195,187.66	540,086.00	
490 · Other Financing Uses						
491 · Refund of Prior Year Rev.(Tax)		12,709.26		12,709.26		
492 · Interfund Transfers				0.00		
492.04 · To Capital Reserve-Capital Proj		0.00	250,000.00	-250,000.00	250,000.00	see tab for Fund Bal development
492.07 · To Cap Reserve-Comm. Developm.		0.00	-	0.00	-	
492.08 · Transfer to Sewer Fund		0.00		0.00		
Total 492 · Interfund Transfers	-	-	250,000.00	-250,000.00	250,000.00	
Total 490 · Other Financing Uses	0.00	12,709.26	250,000.00	-237,290.74	250,000.00	

**Borough of Fountain Hill General Fund
Proposed Budget 2024**

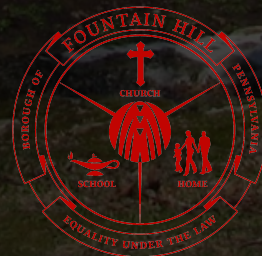
	Actual Jan - Dec 2022	Actual Jan - Aug 2023	Budget 2023	\$ Over/(Under) Budget	Budget 2024 rev	Notes
Total Expense	2,388,601.49	3,354,348.31	5,709,057.83	-2,354,709.52	4,747,441.71	
Net Income	1,191,550.82	1,012,391.34	0.14	1,012,391.20	-	

Liquid Fuel Proposed Budget 2024

	Jan - Dec 22 Actual	Jan - Sept 23 Actual	Est Oct - Dec 23	2023 Budget	\$ Over/(Under) Budget	2024Budget Proposed	Notes
Income							
300. Revenue							
341.00 Interest Earnings	5,065.62	6,417.39	150.00	1,500.00	5,067.39	500.00	
357.00 Liquid Fuels Grants	124,348.43	0.00	125,610.99	125,610.99	0.00	126,090.81	2024 Notification recvd. 9/12/2023
380.00 Misc Receipts	113.00	0.00	0.00	0.00	0.00	-	
Total 300. Revenue	129,527.05	6,417.39	125,760.99	127,110.99	5,067.39	126,590.81	
398 - From Pref Yr Fund Balance	0.00	0.00	0.00	245,745.01	-245,745.01	135,709.19	
Total Income	129,527.05	6,417.39	125,760.99	372,856.00	-240,677.62	262,300.00	
Expense							
432. Winter Maintenance		3,866.94	8,433.06	12,300.00	0.00	12,300.00	Salt - American Rock Salt
437. Repairs of Tools and Mach	5,649.65	386.48		10,000.00	-9,613.52	10,000.00	
438. Maint.& Repairs Roads	13,239.69	2,022.50		20,000.00	-17,977.50	10,000.00	crack sealing pothole repair
439. Highway Const.- Project					0.00		
439.1 Sioux St Reconstruction	0.00	0.00	48,875.00	48,875.00	0.00	-	Sioux St Reconstr. Completed 2023
439.2 Delaware Ave Preservation	5,825.10	217,873.30	0.00	261,681.00	-43,807.70	-	Delaware Ave completed 2023
439.3 Warren St Construction	81,744.36	8,380.63	0.00	0.00	8,380.63	-	Warren St completed 2022
439.4 Highway Const.- Local Force	26,659.22	21,580.09		20,000.00	1,580.09	30,000.00	Local Forces Alleys
439.5 Hertzog Ave Rd Construction					0.00	200,000.00	based on 2,170 sy partial mill & overlay and partial full reconstruction /base repairs, 4 ADA ramps, incl engineering & inspection
Total Expense	133,118.02	254,109.94	57,308.06	372,856.00	-61,438.00	262,300.00	
Net Income	-3,590.97	-247,692.55	68,452.93	0.00	-179,239.62	-	



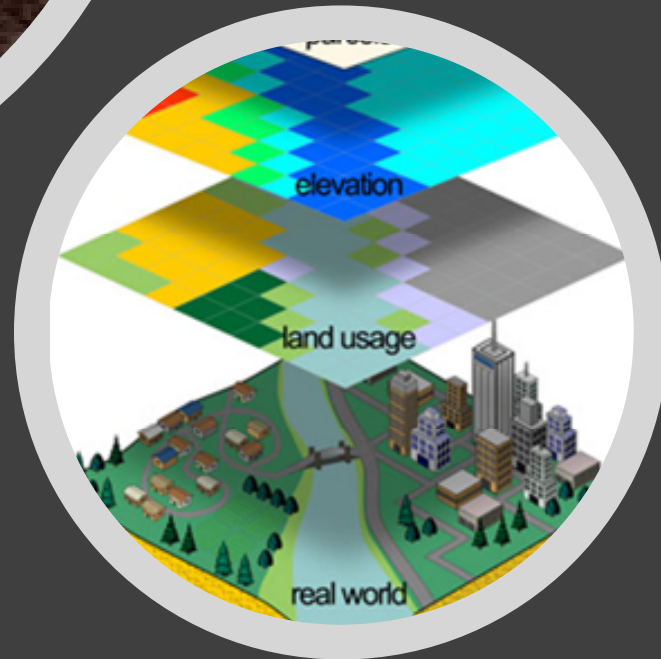
Borough of Fountain Hill



Final Budget 2024

- Health & Sanitation Fund
- Sewer Fund
- Fire Fund
- Library Fund

Health & Sanitation Fund - Highlights



- Recycling Reimbursement (Revenue #364.20) – the improved 35-gal Recycling Carts continue to be sold for \$10/each – **total \$450.**
- The 904 Recycling Performance Grant (Revenue # 364.21) is based on weight of source-separated recyclable materials applied for in 2023. Disbursement in 2024 – **total \$4,000.**
- Computerization (Expenditure #402.75) includes 20% of the Nixle notification platform and 25% of the ESRI mapping software (subscription revised to standard version) and the utility billing software – **total \$1,190.**
- Contracted Services (Expenditure #427.45) includes Republic Services hauler rate for 2024 – **total \$499,843.** The contract was extended for 3 add'l years beginning in 2024.



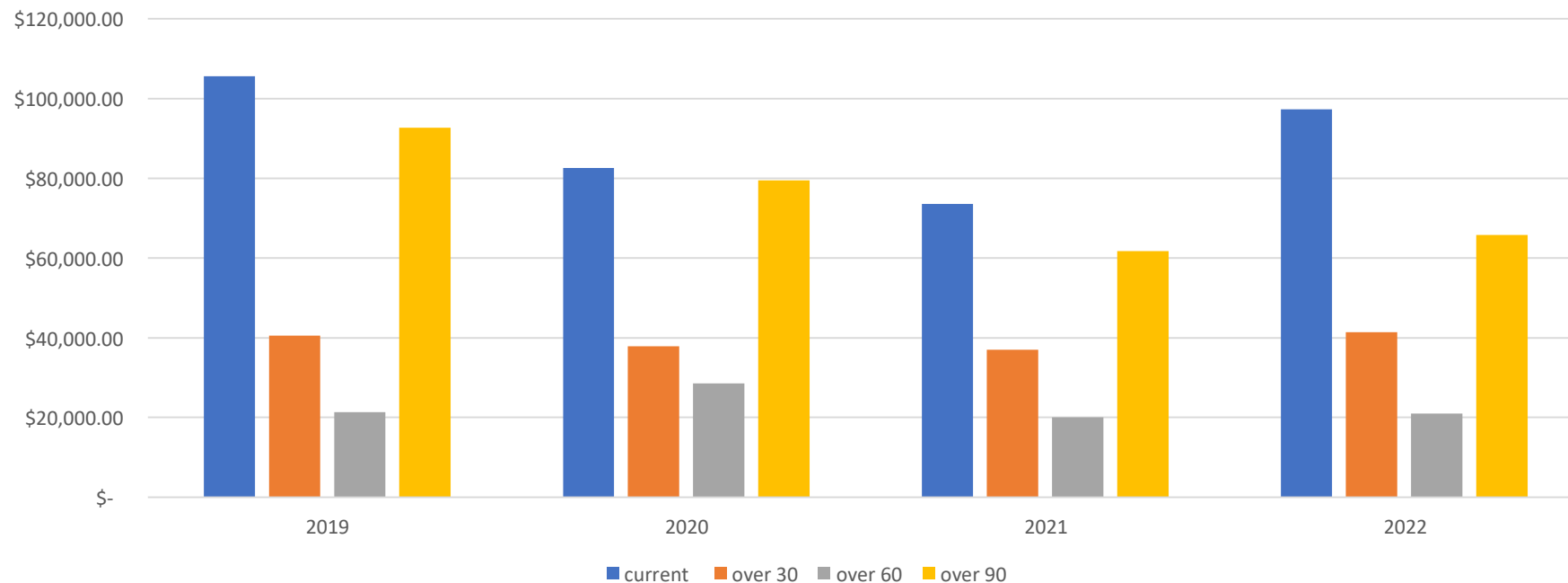
Sewer Fund - Highlights

- Charges Salisbury (Revenue # 364.12) increased \$1,815/quarter after settling the litigation in 2022 – total **\$7,260**.
- Computerization (Expenditure # 402.75) includes 20% of the Nixle notification platform and 25% of the ESRI mapping software and 50% UBmax – total **\$1,190**.
- Engineering Services (Expenditure # 408.31) includes \$1,000 for the Broadway Sewer Main (City of Bethlehem Memorandum of Understanding), Sewer Meter/Wasteload reporting plus \$10,000 for the Sanitary Sewer Rehabilitation Project – total **\$15,800**.

Sewer Fund – Highlights cont.

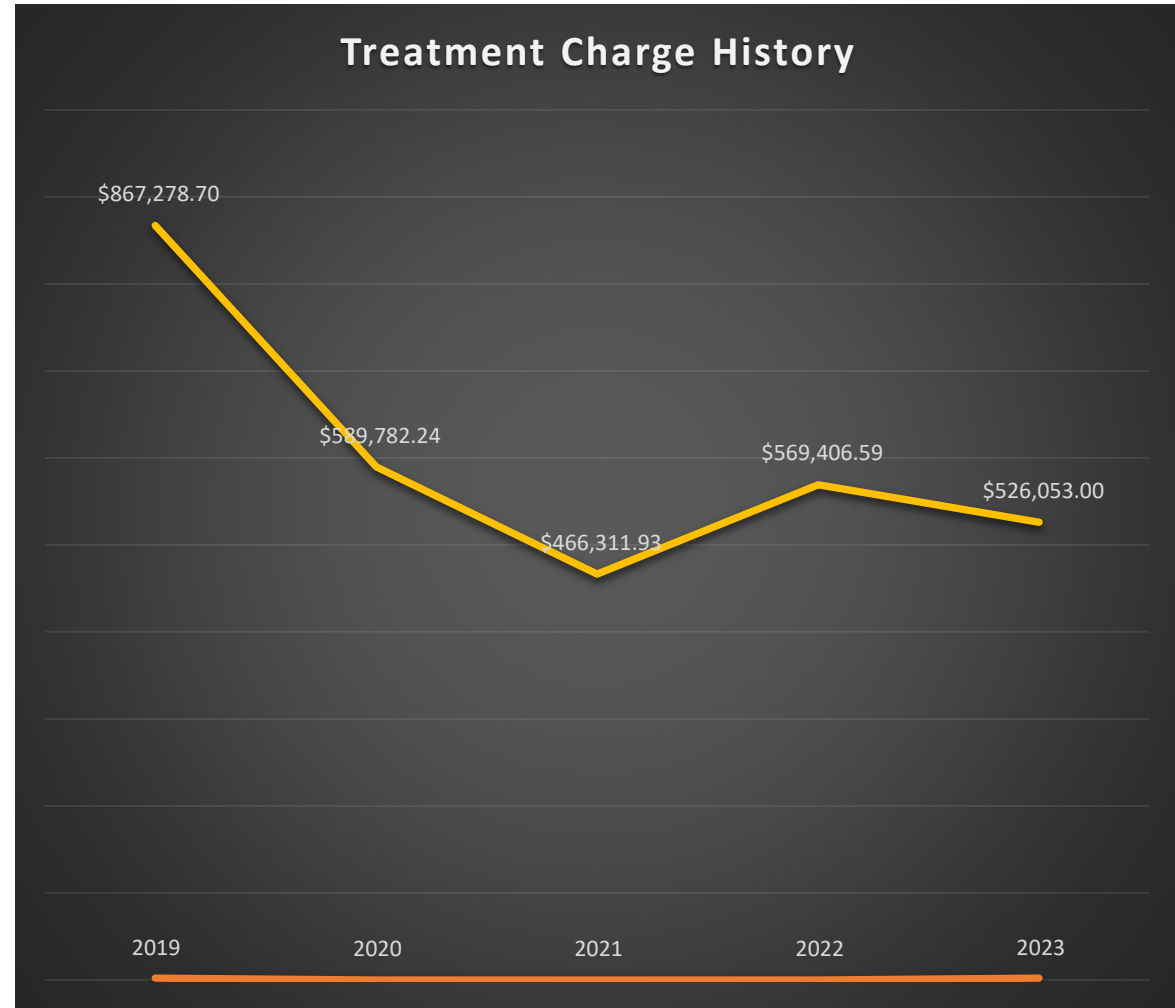
- Legal Services (Expenditure #408.32) – Solicitor’s charges for lien filing and collection efforts and expected pursuit of sheriff’s sales – total **\$28,000**.

Delinquent Balances



Sewer Fund – Highlights cont.

- Treatment Charges City of Bethlehem (Expenditure #429.363) – total \$526,053.

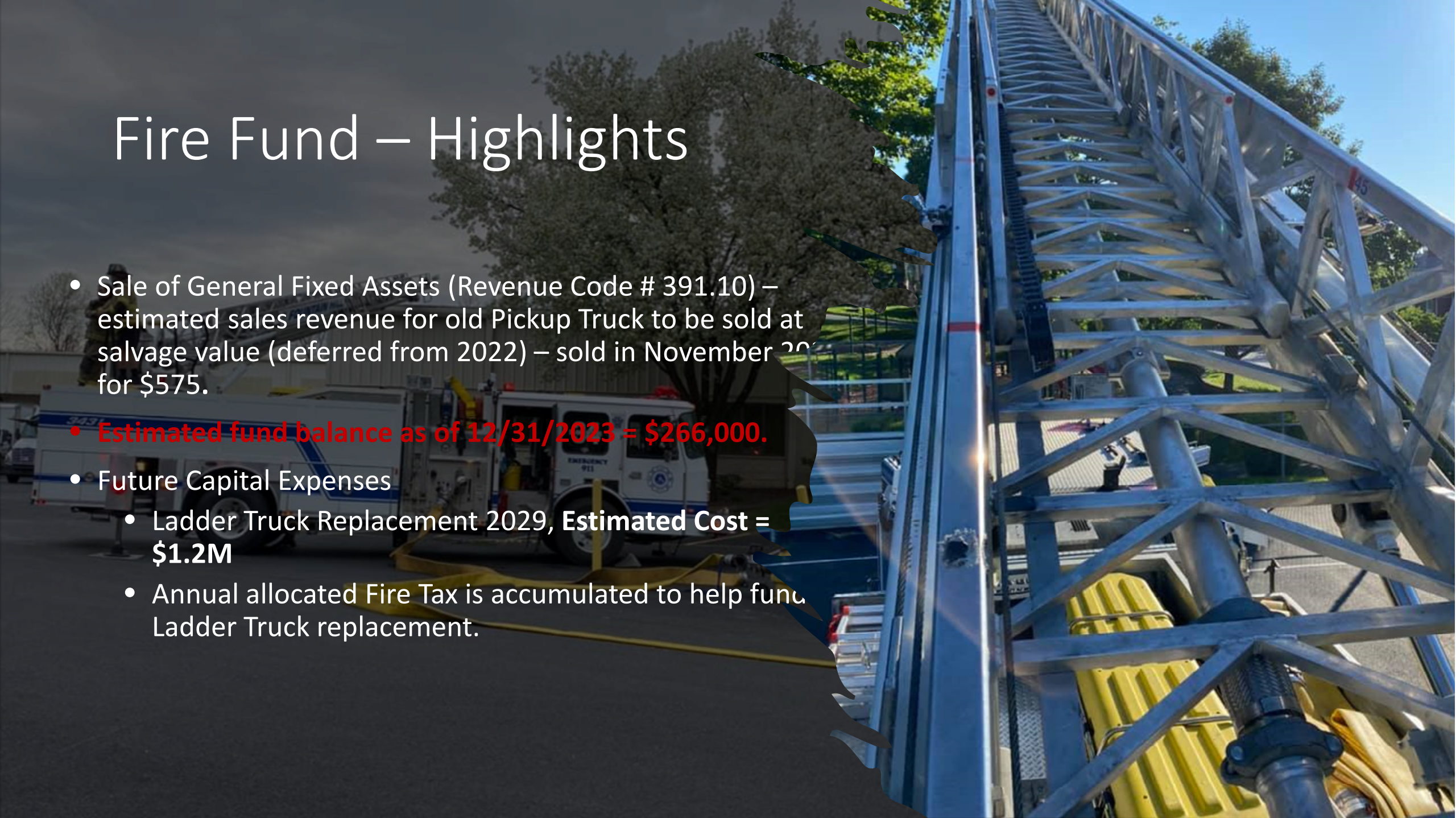


The City of Bethlehem will increase bulk sewer rate from \$2.481 to \$2.743 per 1,000 gallons in 2024.



Fire Fund – Highlights

- Sale of General Fixed Assets (Revenue Code # 391.10) – estimated sales revenue for old Pickup Truck to be sold at salvage value (deferred from 2022) – sold in November 2023 for \$575.
- **Estimated fund balance as of 12/31/2023 = \$266,000.**
- Future Capital Expenses
 - Ladder Truck Replacement 2029, Estimated Cost = **\$1.2M**
 - Annual allocated Fire Tax is accumulated to help fund Ladder Truck replacement.



Library Fund – Highlights

- Library Tax 0.4 mill (#301.10) = **\$91,924**
- Contribution to Bethlehem Area Public Library (Expenditure #456.62) -
\$18.89/capita * 4,832 population =
\$91,276 total.



Library Fund – continued

From 2020 to date, the Per Capita rate has been steady at \$18.89. The City of Bethlehem is contemplating to increase by 5% to \$19.83. **The increase is not confirmed yet!**



Library Fees



**Health Sanitation Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Sept 2023	Budet 2023	\$ Over/(Under) Budget	rev Budget 2024	Notes
Ordinary Income/Expense						
Income						
300. Revenue						
341.00 Interest Earning	4,645.42	14,808.41	1,000.00	13,808.41	\$ 14,400.00	
361.12 C.Card Processing Fee	0.00	0.00	0.00	0.00	\$ -	
364.11 Collection - Current	475,509.30	361,310.11	505,126.00	-143,815.89	\$ 551,412.00	at an average 85% Collection rate
364.112 Collection - Delinquen	181,064.36	136,211.08	129,650.00	6,561.08	\$ 88,550.00	at an average 91% Collection rate
364.114 H&S Unapplied	6,767.85	3,016.32	8,178.00	-5,161.68	\$ 8,187.00	average
364.20 Recycling Reimbursement	420.00	600.00	450.00	150.00	\$ 450.00	average
364.30 Recy. Facility Permit	729.00	720.00	820.00	-100.00	\$ 820.00	
 364.21 · DEP/ 904 Recyrcing Grant	0.00	0.00		0.00	\$ 4,000.00	Recycling Performance Grant based on weight of source-separated recycable materials - applied in 2023
364.22 · DEP / 902 Recycling Grant	31,338.90	0.00		0.00	\$ -	
398 · From Prev Yr Fund Balance	0.00	0.00	92,878.57	-92,878.57	\$ 73,863.00	
Total 300. Revenue	700,474.83	516,665.92	738,102.57	-221,436.65	\$ 741,682.00	
Total Income	700,474.83	516,665.92	738,102.57	-221,436.65	\$ 741,682.00	
Expense						
402. Administration						
402.12 · Exec Secretary	18,046.19	9,076.55	19,186.20	-10,109.65	\$ 19,500.00	
402.13 · Clerk/Receptionist	14,721.22	12,360.82	15,184.00	-2,823.18	\$ 15,867.00	4.5% increase
402.14 · Director of Finance	14,127.76	11,356.60	14,763.50	-3,406.90	\$ 15,427.00	4.5% increase
402.21 · Office Supplies	216.81	416.51	4,569.00	-4,152.49	\$ 600.00	average
402.22 · Office Equipt Maint	81.30	82.91	113.00	-30.09	\$ 113.00	portion of postal machine leasing
402.23 · Minor Equipment/Lease	492.22	397.56	450.00	-52.44	\$ 450.00	portion of copy machine leasing
402.24 · Bank Services Fees	-25.00	0	0	0.00	\$ -	
402.25 · Credit Card Service Fee	0.00	0	0	0.00	\$ -	no longer b/c Fulton cc canceled
402.311 · Auditing	2,236.00	2,385.00	2,500.00	-115.00	\$ 2,500.00	portion of auditing fee unchanged
402.324 · Postage	1,709.48	1,710.67	1,700.00	10.67	\$ 1,800.00	
402.38 · Office Rent	7,200.00	5,400.00	7,200.00	-1,800.00		
 402.75 · Computerization	743.24	1,135.20	1,204.00	-68.80	\$ 1,190.00	Nixle (20% of \$2,700=\$540) ESRI (25% \$748=\$187); UBMax (50% \$926=\$463)
Total 402. Administration	59,549.22	44,321.82	66,869.70	-22,547.88	\$ 57,447.00	

**Health Sanitation Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan - Sept 2023	Budet 2023	\$ Over/(Under) Budget	rev Budget 2024	Notes
427 Collection & Disposal						
427.45 Contracted Services	428,123.88	362,205.18	482,940.00	(120,734.82)	\$ 499,843.00	2024 rate - extended for 3 add'l years beginning 2024
427.451 Recycling (& Shredding) Fee	1,940.00	2,092.00	1,400.00	692.00	\$ 2,300.00	CoB annual fee \$1,450; shredding fee \$250; Compost Cards 30/yr
427.52 Recycling Container	39,084.95	291.90	0.00	291.90	\$ 292.00	2021 purchase was for mattress bags -total quoted cos for rec cans \$37,190 - \$3860 match for 902 Grant rec can purchases
427.374 R&M Machinery	12,531.00	0.00	0.00	0.00	\$ -	no need for repaid foreseen
Total 427 Collection & Disposal	481,679.83	364,589.08	484,340.00	-119,750.92	\$ 502,435.00	
486 Insurance						
486.351 Business Package	19,163.92	16,153.20	19,938.00	-3,784.80	\$ 20,266.00	Bus Package & Cyber Liab. 60:20:20
486.354 Worker's Comp Policy	10,764.60	6,051.00	10,787.00	-4,736.00	\$ 11,941.00	60:20:20
Total 486 Insurance	29,928.52	22,204.20	30,725.00	-8,520.80	\$ 32,207.00	
487 Employee Benefits						
487.151 Disability Ins.	2,787.77	1,980.20	2,816.00	-835.80	\$ 2,616.00	American United Life 60:20:20
487.152 Capital Blue Cross	145,757.88	111,533.34	137,312.00	-25,778.66	\$ 134,137.00	60:20:20
487.155 FICA Employer	10,669.12	8,731.27	14,557.87	-5,826.60	\$ 11,400.00	
487.156 Unemployment Comp	1,334.26	1,157.66	1,482.00	-324.34	\$ 1,440.00	
Total 487 Employee Benefits	160,549.03	123,402.47	156,167.87	-32,765.40	\$ 149,593.00	
Total Expense	731,706.60	554,517.57	738,102.57	-183,585.00	\$ 741,682.00	
Net Ordinary Income	-31,231.77	-37,851.65	0.00	-37,851.65	\$ -	
Other Income/Expense						
Other Expense						
490.00 - Depreciation	15,787.00	15,787.00	15,787.00	0.00	\$ 13,112.00	Chipper, Leaf Collector, JD 330 G Skid Steer
Total Other Expense	15,787.00	15,787.00	15,787.00	0.00	\$ 13,112.00	
Net Other Income	-15,787.00	-15,787.00	-15,787.00	0.00	\$ (13,112.00)	
Net Income	-47,018.77	-53,638.65	-15,787.00	-37,851.65	\$ (13,112.00)	

**Sewer Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan- Sept 2023	Budget 2023	\$ Over/(Under) Budget	rev Budget 2024	Notes
Income						
300. Revenue						
341.00 · Interest Earnings	5,292.47	22,270.37	1,500.00	20,770.37	15,000.00	
364.10 · Residential - Current	615,871.45	442,927.99	628,355.00	-185,427.01	672,027.00	.85 collection rate
364.101 · Residential - Delinquent	243,725.65	186,793.90	161,277.00	25,516.90	107,919.77	.91 collection rate
364.11 · Commercial - Current	449,140.19	352,184.14	480,714.00	-128,529.86	445,378.44	.92 collection rate
364.112 · Commercial - Delinquent	850.09	2,853.15	4,000.00	-1,146.85	38,341.27	.99 collection rate
364.12 · Charges- Salisbury	7,329.16	3,762.80	6,800.00	-3,037.20	7,260.00	average \$1815/qtr
364.80 · St. Luke/ IWS	78,310.50	35,286.90	34,400.00	886.90	49,474.00	based on 4/2022 & 1-3/2023
364.81 · From St. Luke/ Pump Hous	0.00	6,720.52	3,000.00	3,720.52	3,000.00	reimb. for EMS serv agreement & Kappe Preventive Maint.
Total 300. Revenue	1,400,519.51	1,052,799.77	1,320,046.00	-267,246.23	1,338,400.48	
389.00 · Miscellaneous Income					-	
392 · Interfund Operating Transfers				0.00		
392.01 · Transfer from General Fund	0.00	0.00	0.00	0.00	-	
Total 392 · Interfund Operating Transfers	0.00	0.00	0.00	0.00	-	
395.00 · Refund From Prior Year Expenses					-	
Total Income	1,400,519.51	1,052,799.77	1,320,046.00	-267,246.23	1,338,400.48	
Expense						
402. Administration						
402.12 Exec Secretary	18,046.19	9,076.55	19,186.20	-10,109.65	19,500.00	
402.13 Clerk/Receptionist	14,723.22	12,360.82	15,184.00	-2,823.18	15,184.00	
402.14 Director of Finance	14,127.76	11,356.60	14,763.50	-3,406.90	14,763.50	
402.21 Office Supplies	417.77	482.36	600.00	-117.64	600.00	
402.22 Office Equipt Maint	81.30	82.91	234.00	-151.09	234.00	
402.23 Minor Equipment/Lease	492.22	397.56	500.00	-102.44	500.00	
402.24 Bank Services Fees	0.00	0.00	0.00	0.00	-	
402.311 Auditing	2,236.00	2,385.00	2,500.00	-115.00	2,500.00	
402.324 Postage	1,709.48	1,710.67	1,600.00	110.67	1,800.00	
402.38 Office Rent	7,200.00	5,400.00	7,200.00	-1,800.00	7,200.00	
402.75 Computerization	668.25	1,015.20	1,204.00	-188.80	1,190.00	Nixle (20% of \$2,700=\$540) ESRI (25% \$748=\$187); UBMax (50% \$926=\$463)
408.31 Engineering Services	32,024.02	8,516.70	15,800.00	-7,283.30	15,800.00	Eng re City of Beth Broadway San Sewer Main \$1000; Sewer Meter/Wasteload Data; Sewer Rehab follow up
408.32 Legal Services	26,135.73	16,836.98	28,000.00	-11,163.02	28,000.00	ML filing & Collection Norris Law
Total 402. Administration	117,861.94	69,621.35	106,771.70	-37,150.35	107,271.50	

**Sewer Fund
Proposed Budget 2024**

429 Collection & Treatment							
429.14 PW Wages	56,520.44	48,289.64	61,986.67	-13,697.03	66,204.75	PW superv 10%, remaining PW 20% alloc. - 4.5% increase	
429.181 PW Overtime	1,276.13	836.12	1,654.00	-817.88	1,654.00		
429.20 Supplies	828.57	510.55	1,750.00	-1,239.45	1,750.00		
429.21 Gas & Oil	3,130.78	255.23	3,500.00	-3,244.77	3,500.00		
429.23 Minor Equipt	651.94	999.32	15,000.00	-14,000.68	15,000.00	Cantelmi, Lowe's, Kistler, Grainger; sewer camera	
429.239 Safety Equip. PW	238.34	218.50	600.00	-381.50	600.00		
429.321 Pump House-Phone	494.75	359.82	500.00	-140.18	500.00		
429.361 Pump House- Electric	4,205.66	2,870.81	5,300.00	-2,429.19	5,300.00	approx \$350/month plus \$1100 Serv Agreement EMS (was reimb. by St Luke's)	
429.362 Pump House- Water	118.05	92.71	300.00	-207.29	200.00		
429.363 Treatment Charges-Bethl	544,165.33	399,495.88	511,258.00	-111,762.12	553,321.00	see detail; consumption based on 2023 - new rate beginning 3rd Qtr \$2.743/1,000	
429.364 IWS Charges-Bethlehem	76,775.00	42,536.00	33,712.00	8,824.00	48,484.00	is reimbursed by St Luke' s - Rev Code #364.80	
429.365 Capital Charges	67,606.00	67,468.00	67,468.00	0.00	67,598.00	2023 rate; 2024: 67,598	
429.371 Pump & Meter R/M	2,279.26	8,082.60	8,000.00	82.60	8,000.00	Kappe Annual Prev Maint \$1925 (reimb. By St Luke's); WG Malden Remote Monitoring Subscr. \$1140 per PW	
429.372 Lines R/M	118,264.78	1,371.55	35,000.00	-33,628.45	35,000.00	WG Malden Reloc Broadway San Sewer Main \$5,000 per HEA plus repairs related to Sewer Laterals (Bethlehem Sewerage)	
429.373 Equipt R/M	1,926.79	132.83	5,000.00	-4,867.17	5,000.00		
429.367 - Water Shut-Off Fee	0.00	0.00	0.00	0.00	-	water shut off not used b/c CoB does not shut off any more	
Total 429 Collection & Treatment	878,481.82	573,519.56	751,028.67	-177,509.11	812,111.75		
470 Debt Service							
471.41 Purchase Equipment	0.00	0.00	0.00	0.00	-		
472.41 - Purchase Equip. Interest	0.00	0.00	0.00	0.00	-		
Total 470 Debt Service	0.00	0.00	0.00	0.00			
486 Insurance							
486.351 Business Package	19,163.92	16,153.20	19,938.00	-3,784.80	20,266.00		
486.354 Worker's Comp Policy	10,764.60	6,051.00	10,787.00	-4,736.00	11,941.00		
Total 486 Insurance	29,928.52	22,204.20	30,725.00	-8,520.80	32,207.00		
487 Employee Benefits							
487.151 Disability Ins.	2,787.77	1,980.20	2,616.00	171.77	2,616.00		
487.152 Capital Blue Cross	145,757.88	111,533.34	137,312.00	8,445.88	134,137.00	allocation 60:20:20	
487.155 FICA Employer	17,781.86	14,562.10	14,393.70	3,388.16	19,020.00		
487.156 Unemployment Comp	2,223.80	1,929.47	1,482.00	741.80	2,328.00		
Total 487 Employee Benefits	168,551.31	130,005.11	155,803.70	12,747.61	158,101.00		
Total Expense	1,194,823.59	795,350.22	1,044,329.07	-210,432.65	1,109,691.25		
Net Income	205,695.92	257,449.55	275,716.93	-18,267.38	228,709.00		
Other Income /Expense							
Other Expense							
429.374 Depreciation Expense	217,718.00	217,718.00	217,718.00	0.00	217,718.00		
Total Other Expense	217,718.00	217,718.00	217,718.00	0.00	217,718.00		

**Library Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan- Sept 2023	2023 Budget	\$ Over/(Under) Budget	2024 Budget	Notes
Income						
300. Revenue						
301.10 Library Tax	91,978.00	91,979.84	91,978.00	1.84	91,924.40	
341.00 Interest Earning	326.86	3,362.48	200.00	3,162.48	1,500.00	
Total 300. Revenue	92,304.86	95,342.32	92,178.00	3,164.32	93,424.40	
Total Income	92,304.86	95,342.32	92,178.00	3,164.32	93,424.40	
Expense						
400. Expenses						
402.24 Bank Charges		0.44	0.00	0.44	10.00	
456.62 B.A.P. Library Se	76,063.30	68,456.97	91,276.00	-22,819.03	91,276	FH Population 4,832 * \$18.89/capita = BAPL Contribution
Total 400. Expenses	76,063.30	68,457.41	91,276.00	-22,818.59	91,286	
Total Expense	76,063.30	68,457.41	91,276.00	-22,818.59	91,286	
Net Income	16,241.56	26,884.91	902.00	25,982.91	2,138	

**Fire Fund
Proposed Budget 2024**

	Actual Jan - Dec 2022	Actual Jan- Sept 2023	Budget 2023	Over/(Under) Budget	Budget 2024	Notes
Income						
300. Revenue						
301.10 Fire Tax	18,395.00	18,395.87	18,395.00	0.87	18,395.00	
341.00 Interest Earning	321.10	5,772.35	100.00	5,672.35		
Total 300. Revenue	18,716.10	24,168.22	18,495.00	5,673.22	18,395.00	
350. Intergov. Rev						
351.09 CDBG	0.00	0.00	-	-	-	
Total 350. Intergov. Rev	0.00	0.00	-	-	-	
387. Contr. from Priv. Sources						
387.01 Contributions	0.00		-	-	-	
Total 387. Contrib.	0.00		-	-	-	
391. Proceeds of General Fixed Assets						
391.10 Sale of Fire Truck	8,500.00	0.00	2,000.00	(2,000.00)	-	estimated \$2k sale of 2006 Ford Explorer - sold in Nov 2023
Total 391. Proceeds of Gen. Fixed Assets	8,500.00	0.00	2,000.00	(2,000.00)	-	
398. Appropriation from Prev Yr Fund Balance			51,505.00	(51,505.00)	-	
Total Income	27,216.10	24,168.22	72,000.00	(47,831.78)	18,395.00	
Expense						
492.01 Trx to GF	0.00	0.00	-	-	-	
411. Fire						
411.74 Fire Truck	69,830.89	80,102.85	72,000.00	8,102.85	-	2023: Pickup (Brush Truck) Truck deferred from 2022
Total 411. Fire	69,830.89	80,102.85	72,000.00	8,102.85	-	
Total Expense	69,830.89	80,102.85	72,000.00	8,102.85	-	
Net Income	-42,614.79	-55,934.63	-	(55,934.63)	18,395.00	