



TOWN OF GREENVILLE 2024
BUDGET

November 27, 2023

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

RE: 2024 Budget Message

On behalf of the Town of Greenville's Strategic Management Committee, it is a pleasure to present the 2024 General Fund, Sewer Fund, Airport Fund, Storm Water Fund, Fire Service Fund, and Capital Fund Budgets. These budget documents have been prepared according to Article Six of the Town of Greenville Home Rule Charter. The charter requires the Town Manager to submit a proposed fiscal year plan to the Greenville Town Council. The budget is designed as a financial plan for all municipal funds.

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

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

The Town Manager and staff commenced the preparation of the 2024 budget in August of 2023. Municipal department heads submitted initial budget requests along with input from Council's Strategic Management Committee Members. The staff developed the 2024 budget by utilizing these requests in conjunction with the current year and historical revenue and expenditure data. The budget represents the Town's commitment to maintaining effective and efficient operations.

2023 YEAR IN REVIEW

Below are the highlights from 2023:

- The COVID economy is in full swing. Economically, the Town has not experienced a significant drop in revenue, but costs have significantly increased. In 2023, the Town is back to the pre-COVID property tax revenue collection levels. The cost of labor and materials has risen dramatically, and interest rates are rising. This will significantly impact the 2024 budget as labor costs have increased.
- Several buildings within the downtown corridor have fallen into severe disrepair and posed a public safety issue. The building owners are either deceased, unable to be located, or do not have the financial resources to address the problems. The Town was awarded a \$212,222 blight remediation grant designed to address a few of these properties. Working with DCED, the Town was able to add all of the properties that posed a public safety risk to be an eligible use of these grant funds. Working closely with Senator Brooks, the Town obtained an additional \$50,000 in grant funding to address these properties. The total grant funds equal \$283,444. In 2023, the demolition costs for these buildings came in at \$318,365. This left \$34,921 that the Town covered in demolition costs to remove these hazards.
- The Town purchased four commercial properties in its downtown corridor through private tax sales at \$10,000 each. The Town recently demolished three properties due to the safety hazard they posed (132, 211, and 213 Main Street). The other property has been abandoned for nearly ten years (194 Main Street). The Town must conduct a structural assessment to determine the best future reuse of this property.
- The Greenville Sanitary Authority has struggled with its wastewater treatment plant operations for many years. Some of the issues are unfunded mandates from DEP, rising costs, a shrinking workforce of certified operators, and limited resources. With a pending \$45,000,000 upgrade project to the plant, the Authority wanted to consider selling the plant to a private operator that could address these issues much more easily. On November 10th 2022, the Greenville Sanitary Authority authorized the sale of the Greenville Waste Water Treatment Plant and collection system to Aqua Pennsylvania for \$18,000,000. The Authority believes this will create a more sustainable future for the operation and help keep the sewer rental rates lower than it could do on its own. The sale of the sanitary system is expected to take place in mid-2024.
- Since 2002, Greenville has been designated an ACT 47 community by DCED. This financial distress designation has been one that has brought many challenges with it but also presented many opportunities. The Town's ACT 47 distreed status was rescinded on November 9, 2023. Post ACT 47, the Town will continue to use its acquired knowledge and tools to keep the sustainable practices it learned. Redevelopment will be the focus of the Town, which will stabilize its tax base.
- The Greenville Redevelopment Authority (RDA) was incorporated on March 23, 2023. The RDA, Planning Commission, and Town Administration will be the catalyst to facilitate the redevelopment within the community.

MAJOR BUDGET ITEMS

Real Estate Tax

In Pennsylvania, the county government is responsible for establishing the assessed value of the real property. According to the latest estimate from the Mercer County Tax Assessment Office, the total assessed value of all taxable property in the Town will be \$34,437,600 for 2024. This is the fourteenth year in which the assessed valuation has declined. For the 2024 budget, property taxes will be as follows: 12 mills for real estate, 3 for fire protection, and 10.58 for indebtedness, for a total of 25.58 mills. The Town of Greenville 2024 General Fund Budget is based on an assessment valuation as calculated below:

\$ 34,437,600	Tentative Assessed Value for 2024
x 0.012	12.0 mills
<hr/> 413,251.20	
x 90%	Average Collection Rate
<hr/> \$ 371,926.08	

Fire Protection Tax

\$ 34,437,600	Tentative Assessed Value for 2024
x 0.0030	3.0 mills
<hr/> 103,312.80	
x 90%	Average Collection Rate
<hr/> \$ 92,981.52	

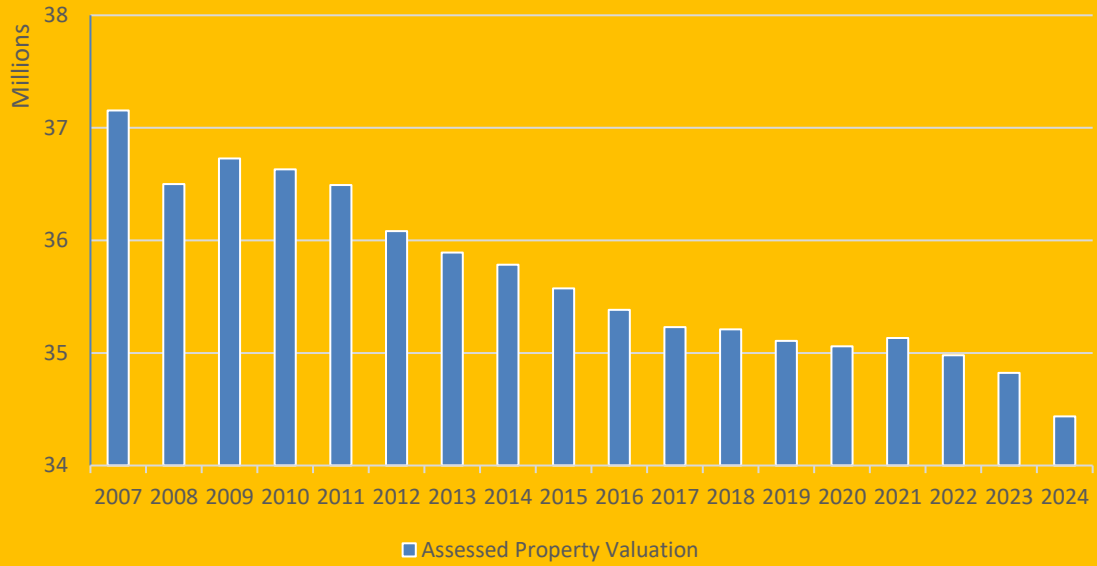
Indebtedness Tax

\$ 34,437,600	Tentative Assessed Value for 2024
x 0.01058	10.58 mills
<hr/> 364,349.81	
x 90%	Average Collection Rate
<hr/> \$ 327,914.83	

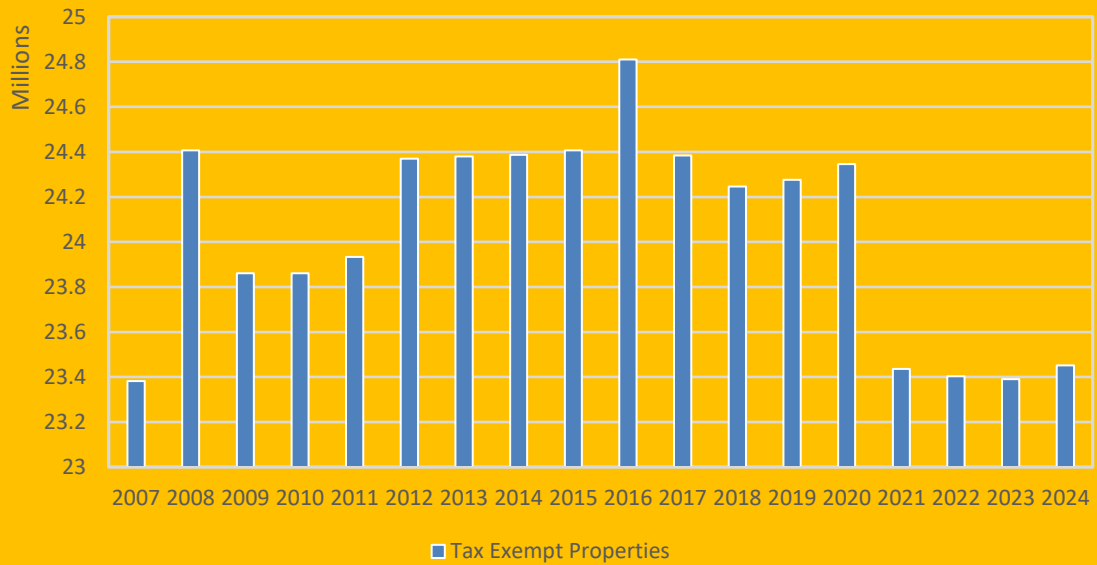
The table below shows the property tax data over the last 17 years. Over those years, the charts depict a 7.31% (\$2,717,700) decline in taxable property values and a 0.3% (\$69,950) decrease in tax-exempt property values since 2007. In 2016 and 2021, the County Tax Office cleared properties from their tax-exempt list that were no longer used for tax-exempt purposes. The number of tax-exempt properties has increased by 13. The delinquent real estate rate is up from 9.3% to 10.3%. We contribute this to the stimulus money that residents received in 2021 due to the COVID-19 pandemic, which was used to pay their property taxes as opposed to the same taxes in 2022.

Year	Taxable Properties	Taxable Property Valuation	Non-Taxable Properties	Non-Taxable Property Valuation	% of Non-Taxable Property	Total Taxes Due	Delinquent Properties	Delinquent Taxes	Collection Rate	Delinquency Rate	Tax Rate
2024	2500	34,437,600	155	23,451,300	40.5%	880,914	-----	-----	-----	-----	25.58
2023	2503	34,823,450	151	23,390,000	40%	890,784	-----	-----	-----	-----	25.58
2022	2510	34,978,700	150	23,402,900	40%	982,202	358	101,625	89.7%	10.3%	28.08
2021	2507	35,133,350	154	23,435,300	40%	1,337,878	308	125,060	90.7%	9.3%	38.08
2020	2503	35,058,650	157	24,345,750	41%	1,335,033	333	133,700	90%	10%	38.08
2019	2505	35,106,850	157	24,276,700	40.8%	1,266,655	368	150,098	88.2%	11.8%	36.08
2018	2506	35,209,200	156	24,245,900	40.7%	1,270,348	359	130,359	89.7%	10.3%	36.08
2017	2513	35,228,850	158	24,383,800	40.9%	1,274,919	452	166,789	87%	13%	36.08
2016	2519	35,382,900	154	24,810,550	41.2%	1,276,615	450	164,982	87%	13%	36.08
2015	2526	35,572,350	149	24,407,400	40.7%	1,176,733	347	120,067	89.8%	10.2%	33.08
2014	2527	35,783,500	148	24,387,000	40.5%	1,076,368	351	114,793	89.3%	10.7%	30.08
2013	2528	35,892,150	147	24,380,100	40.4%	1,116,246	402	114,506	89.7%	10.3%	31.1
2012	2528	36,083,350	146	24,370,050	40.3%	1,122,192	343	114,887	89.8%	10.2%	31.1
2011	2535	36,490,750	139	23,933,700	39.6%	1,149,459	332	117,639	89.8%	10.2%	31.5
2010	2539	36,631,900	138	23,861,600	39.4%	1,153,905	335	130,794	88.7%	11.3%	31.5
2009	2544	36,728,050	138	23,861,600	39.4%	1,156,934	403	127,460	89.0%	11.0%	31.5
2008	2541	36,501,050	142	24,407,400	40.1%	1,149,783		99,045	91.4%	8.6%	31.5
2007		37,155,300		23,381,350	38.6%	1,170,392		101,843	91.3%	8.7%	31.5

Assessed Property Valuation



Tax Exempt Properties



Earned Income Tax

Earned Income Tax (EIT) is the primary source of revenue for the Town of Greenville. This tax is critical for the Town to continue providing appropriate service levels to the public. For the 2024 Budget, the estimated revenue from Resident EIT is \$974,646, representing a 0.5% increase in the rate. This increase in Resident EIT will counterbalance the pay increases for all employees of the Town through the three collective bargaining agreements negotiated in 2023 and the increase in admin pay. The Town will also add to its 2024 expenses for community development that will assist the Redevelopment Authority, Planning Commission, and Town Admin in its redevelopment efforts. This will be done by adding an Assistant Director of Community Development position and providing funds for legal and consulting services. As the Town moves forward post-Act 47, stabilizing and growing its tax base will be vital to its long-term sustainability. The Non-Resident EIT tax rate will stay the same and is projected to generate \$68,435 of revenue. Listed below is a chart that shows the EIT rates used by the Town of Greenville throughout its ACT 47 time period (2003 through 2023) and now post Act 47:

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

Debt Service

The chart below depicts the Town's current debt service for the bond for the Sports Complex, Fire Station, and streetscape that was taken out in 2000. This represents the total outstanding principal and interest on the 2015 refunded general obligation bond issue totaling \$4,557,434 and will be fully paid in 2025, thus expiring the 8.58 mils of property taxes for debt service in 2026 if no other debt is incurred.

Fiscal Year	Principal	Interest	Total
2024	250,000	9,688	259,688
2025	250,000	3,281	253,281
Total	500,000	12,969	512,969

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

Fiscal Year	Principal	Interest	Total
2024	14,430.47	3,191.45	17,621.92
2025	14,926.30	2,695.62	17,621.92
2026	15,430.25	2,191.67	17,621.92
2027	15,951.21	1,670.71	17,621.92
2028	16,486.66	1,135.26	17,621.92
2029	17,046.37	575.52	17,621.89
Total	94,271.26	11,460.23	105,731.49

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

Fiscal Year	Principal	Interest	Total
2024	12,380.73	1,191.27	13,572
2025	12,837.07	734.93	13,572
2026	13,310.22	261.78	13,572
Total	38,528.02	2,187.98	40,716

In 2024, the Town will look at acquiring funds through debt service to replace the roof at the Fire Station, do minor repairs to the municipal building, and repairs to the N. High Street Storm Sewer.

MAJOR CONSIDERATIONS WHEN PREPARING THE 2024 BUDGETS

2024 Budget Considerations

For 2024, the Town had to consider the following issues and derive ways to solve them:

With the dramatic economic change in the U.S. economy, the Town is confronted with rising costs and employee wages far below other communities within Mercer County. Attracting and retaining employees has become difficult. In early 2023, the Greenville Police Department was met with this issue. The department was faced with cutting shifts and even having the State Police cover at times due to staffing issues. The Town decided to increase wages and implement programs to attract seasoned officers to the department. In January of 2023, Council voted to implement these changes. By March of 2023, three officers joined the department from other forces throughout the county. Their main reason for joining Greenville's Police Force was the pay. With all three collective bargaining unit contracts set to expire at the end of 2023, the Town had to negotiate contracts to stabilize the workforce. This change is in the form of wages. Please refer to the collective bargaining agreements section of this budget message for more details.

Along with the workforce issue, Greenville has to address its redevelopment efforts in the 2024 budget. The Greenville Redevelopment Authority was formed in early 2023 to help the Town stabilize its tax base through redevelopment. Through the 2024 budgeting process, the Town realized it did not have the finances or administrative resources to advance its redevelopment efforts effectively. For 2024, the Town plans to change the job description of the Assistant Code Enforcement Officer to Director of Community Development and to add an Assistant Director of Community Development position along with providing funding for community development. The general fund budget will have \$60,500 earmarked for community development, with those expenses consisting of professional services, solicitor, and legal matter line items. These funds will give the planning commission and redevelopment authority the financial resources to start their redevelopment planning. Also, \$55,804 is budgeted for wages and benefits for the new Assistant Director of Community Development position. This position will provide administrative support to the Planning Commission, Redevelopment Authority, and Director of Community Development.

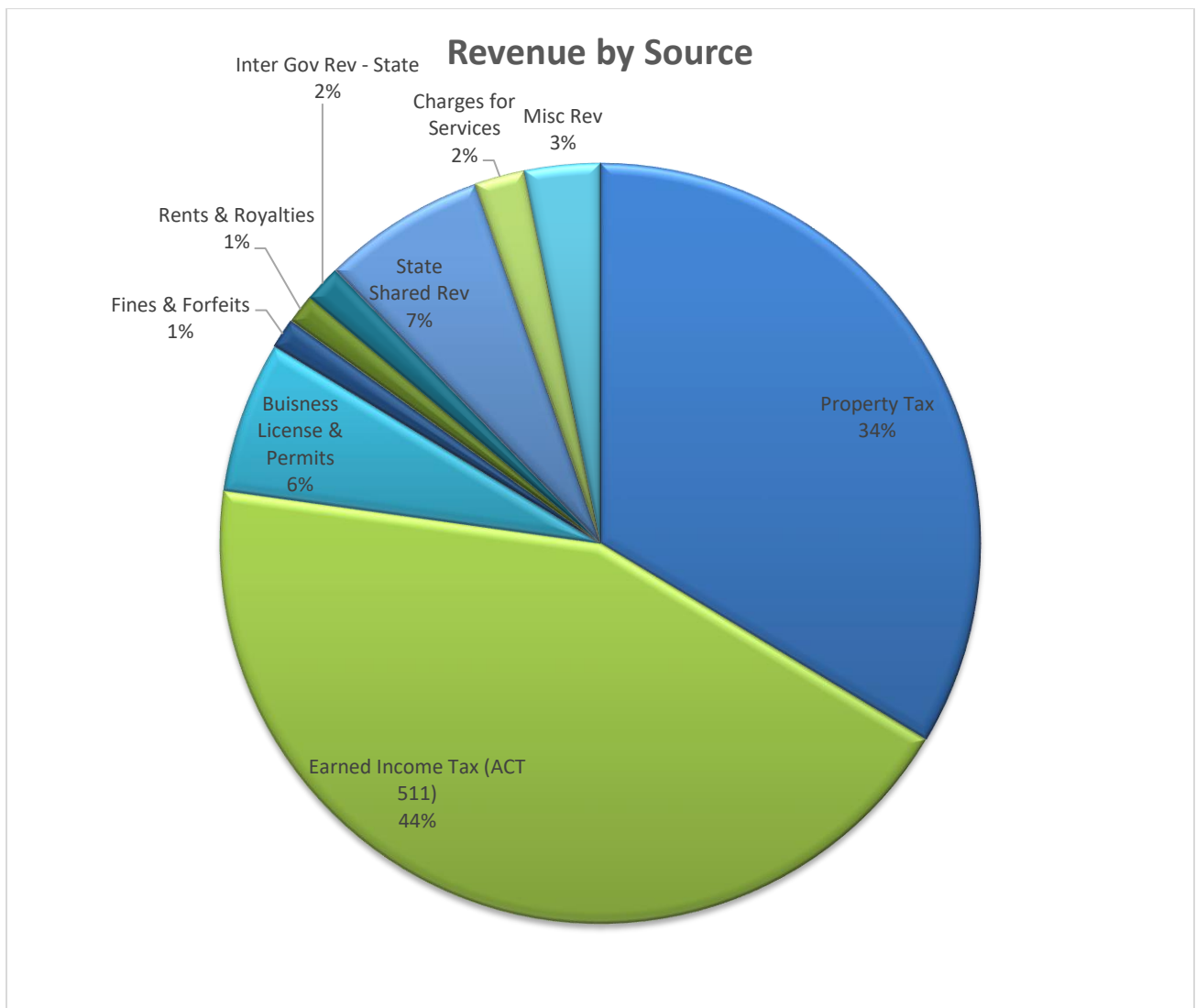
Another item impacting the general fund budget is the sale of the Sanitary Sewer System that will take place in 2024. In preparing the 2024 budget, the Town had to pull \$66,000 in administration costs from the Sewer Budget into the General Fund Budget.

Lastly, the Town needs to address its lack of funding for capital projects in the 2023 budget. No revenue was earmarked for capital expenses for the General and Stormwater funds for 2023, and the Fire Service Fee fund is projected to have very little set aside for capital expenses in the same year. Not setting aside funding for capital projects is not a sustainable practice and is an issue the Town needs to solve for the 2024 budget.

With all these items needing additional revenue, the Town plans a 0.5% increase to the Resident EIT rate, a 0.5% increase to the Real Estate Transfer Tax, and a \$40 increase to the fire service fee. This increased revenue will address the issues outlined above and provide capacity for the Town to focus on its redevelopment efforts and create stability within its workforce.

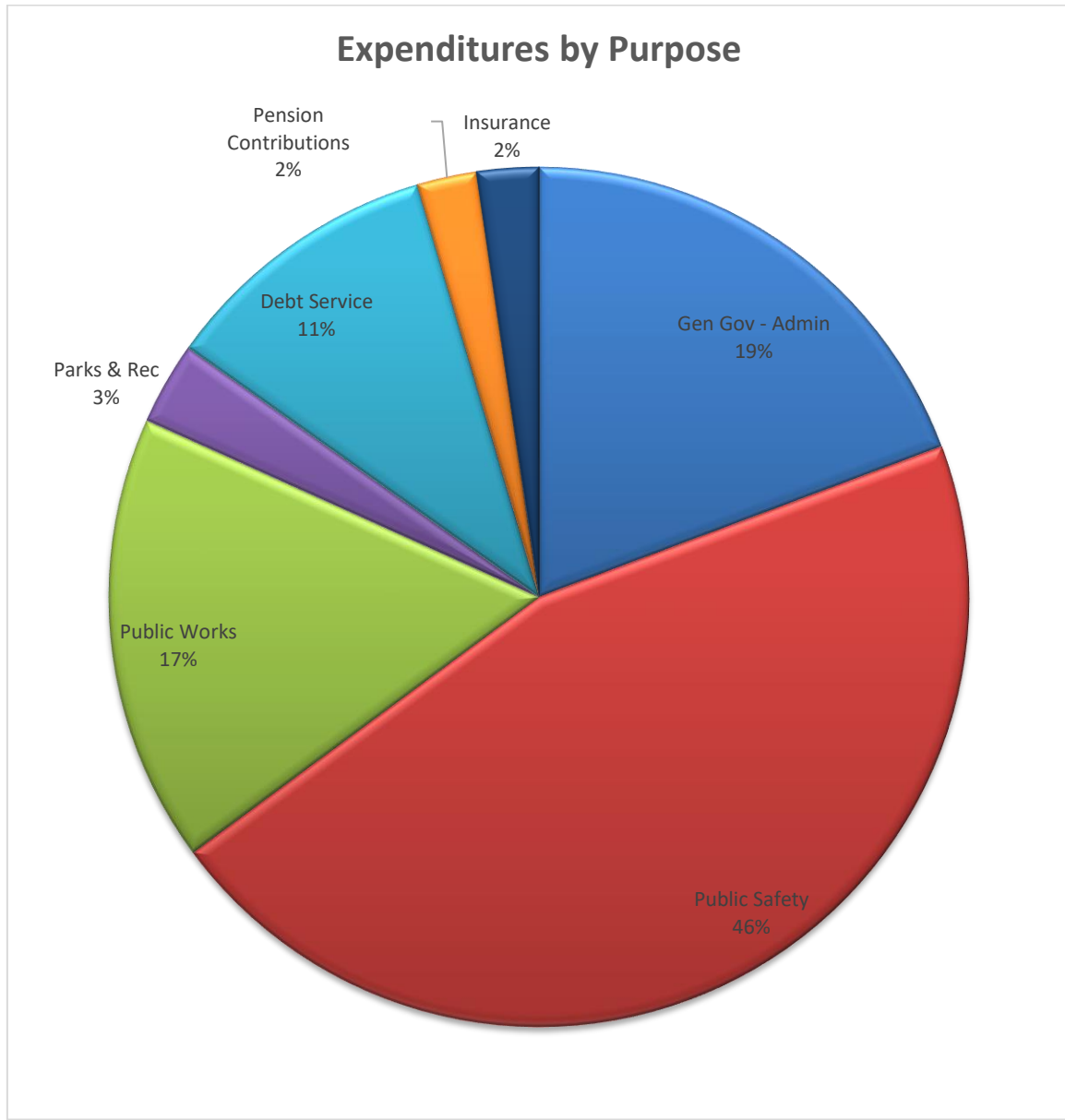
General Fund Revenue Comparison

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



General Fund Expenditure Comparison

In 2024, the Town struggles with increasing labor costs and pulling admin costs into the general fund that was part of the sanitary fund due to the sale of the sanitary system. On an annual basis, the Town realizes a \$30,000 to \$50,000 increase in total costs (employee, utility, and debt costs, to name a few). That increase for 2024 is much more significant due to the current economic climate. The two major costs to the Town are employee costs and debt service costs, which account for 71% of the total general fund expenditures (the employee costs account for 60%, and the debt service accounts for 11%).



General Fund Budget Comparison

Over the last 14 years, the Town has diligently tried to contain costs while providing the services residents expect and desire. On average, the Town realizes a \$30,000 to \$50,000 increase in costs annually. As the chart below shows, significant cuts have been made to help control these costs and minimize tax increases. In total, the Town's General Fund Budget has decreased by \$126,879 or 9.4% from 2010 through 2021 (the 2014 budget went up by \$245,197, but this was due to a pass-through of a Federal Grant that was received for improvements at the airport. The Airport budget for 2015 and on was separated from the General Fund budget to stop these one-time fluctuations). In 2021, the Town started dedicating a portion of its annual revenue to capital expenses. For 2022, the Fire Department Budget was pulled out of the General Fund Budget. A Fire Service Fee was implemented in 2022 to fund the Fire Department's expenses and capital needs.

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

Through 2021, the Town raised property taxes by 6.58 mills (3 of which were initiated by referendum for fire services) and has lowered the earned income tax rates by .15% for residents and .42% for non-residents. The increase of 6.58 mills in the past 11 years equates to roughly \$197,400 annually or \$79 per property. The decrease in earned income taxes in this same time frame correlates to a reduction of \$242,504 annually. The Town has reduced costs, which has reduced the amount collected from taxes over that same 11-year period. This shows that the Town's taxes have decreased more than they have increased in this time frame.

In 2021, the Town began to shift its taxing structure to rely more upon earned income taxes and fees. This is a shift from the traditional heavy reliance on property taxes as the primary source of revenue. In 2022, the Town implemented a Fire Service Fee to fund its paid Fire Department.

As mentioned in the 2024 Budget Considerations section of this budget message, the Town is faced with growing employee costs, a need for redevelopment funding, and revenue to address capital needs. The chart shows that the Town's budget will increase by 15.6%. Some of this is due to removing the administrative costs from the Sewer budget in preparation for the asset's sale, equating to roughly \$66,000 added to the General Fund budget. The Town's overall budget is still below levels in 2015 and earlier, despite the cost increases and the need for redevelopment and capital expenses. One item to note is the Fire Department Budget was pulled out of the General Fund Budget in 2022 with the creation of the Fire Service Fee.

Stormwater Utility Fee

In 2016, the Town of Greenville implemented a stormwater utility fee to help address its unfunded stormwater infrastructure needs. These needs include maintenance of the system (repairing catch basins, street sweeping, outfall maintenance, etc.), storm sewer line replacement projects (Brakin Alley, N. Main Street, N. Third Street, etc.), and administration (billing, collections, project management, etc.). In 2023, the Stormwater Utility Fee was \$100, with 4,180 EDUs billed for a total of \$418,000 in projected revenue. As of November 13, 2022, 92 accounts had not been paid, totaling \$8,771. This equates to a 98% collection rate. The North Main Street Storm Sewer Relocation Project is nearing completion as of the end of 2023. This project relocated roughly 1,305 linear feet of pipe down North Main Street and replaced the line that crosses Main Street. The total project bid came in at \$588,963.50, which is lower than the anticipated cost of \$899,298.

Fire Service Fee

A referendum was placed on the ballot in the fall of 2021 asking voters, "Shall the Town of Greenville Council disband the paid fire force in favor of having fire protection services performed by volunteers?" There were 136 yes and 827 no votes, equating to 86% of the voters voting to retain the paid fire service. In 2022, the Town of Greenville implemented a Fire Service Fee to fund its career fire department. A total of 3,189 EDUs were billed for a total of \$669,690. As of November 13, 2023, 127 accounts had not been paid, totaling \$22,395. This equates to a 97% collection rate. For 2024, The Town plans to increase the Fire Service Fee by \$40 (from \$210 to \$250 annually). This increase will pay for the cost increases in providing the service and set funds aside for neglected capital improvements within the department.

Collective Bargaining Agreements

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

AFSCME (Public Works Employees)

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

IAFF Local 1976 (Firefighters)

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

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

Teamsters Local Union 261 (Police)

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

Grants

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

- PennDOT Green-Light-Go Grant (2023) \$327,081 – This grant upgrades the Main Street and Columbia Avenue intersection traffic control system. The total project cost is estimated at \$408,851, and the Town provides a match of \$81,770 from its Liquid Fuels Funds.
- USDA Rural Development (R.D.) Grant (2023) \$83,600 – This grant was awarded from the United States Department of Agriculture Rural Development Division to replace three police cruisers. A loan of \$38,500 was provided by USDA, and a local match of \$30,221 covered the cost of this project.
- COVID-19 Crisis Emergency Medical Service Grant (CEMS) (2022) \$37,237 – Funds will be used to update the part-time/volunteer firefighter bunk room.
- COVID-19 ARPA Local Fiscal Recovery Funds (LFRF) (2022) \$551,816 – Grant money received from the ARPA funds distribution. Funds will be used to offset general fund expenses.
- DCED Keystone Communities Program (KCP) Grant (2022) \$50,000 – This grant will assist with demolishing several downtown properties.
- ACT 902 Municipal Recycling Program Grant (2022) \$41,171 – This grant will replace our limb chipper for our monthly limb recycling program.
- DCNR Community Conservation Partnerships Program (C2P2) Grant (2022) \$124,000 – Grant will be used to make various improvements to Riverside Park in collaboration with the Restore Riverside Park Committee.
- DCED Greenways, Trails, and Recreation Program (GTRP) Grant (2021) \$211,857 – Grant will be used to make various improvements to Riverside Park in collaboration with the Restore Riverside Park Committee.
- CFA Blight Remediation Program (BRP) Grant (2021) \$212,222 – This grant will target blighted properties in our downtown corridor for demolition and rehabilitation.
- COVID-19 Relief Block Grant (2020) \$17,000 – This grant is through Mercer County and will cover the SRO's lost reimbursement from Greenville and Keystone Schools due to the school closures in the spring of 2020.
- COVID-19 Relief Block Grant (2020) \$15,000 – This grant was obtained through the Mercer County Commission's Office for COVID-19-related expenses in the fire department.
- COVID-19 Crisis Fire Company and Emergency Medical Services Grant (2020) \$24,520 – This grant was obtained through the Pennsylvania Fire Commissioners' Office for COVID-19-related expenses in the fire department.
- EPA Brownfields Assessment Grant (2020) \$600,000 – This grant was through the U.S. Environmental Protection Agency and is used to assess properties that may have some environmental legacy issues. It will be used to create an economic development strategy for these properties.
- PDE Keystone Recreation, Park and Conservation Fund Library Renovation Grant (2020) \$75,000 – This grant will provide funding for renovations at the Greenville Area Public Library, including lighting, furnace, and roof repairs to the original structure.

- USDA Rural Development (R.D.) Grant (2020) \$30,500 – This grant was awarded from the United States Department of Agriculture Rural Development Division to replace three police cruisers.
- DCED Municipalities Financial Recovery (ACT47) Grant (2020) \$33,500 - This grant was through the Department of Community and Economic Development to help the Town update its computer system. Several desktop computers, laptop computers, and upgrading to a more cloud-based system.
- STU Funding for upgrades to the traffic intersection at College Ave. and Packard Ave. (2020) \$730,000 – This grant was awarded through the Shenango Valley Area Transportation Study (SVATS) and Mercer County Metropolitan Planning Organization (MPO). These funds will upgrade the College and Packard Ave traffic intersection to make it more pedestrian-friendly.
- DCED Economic Development and Community Development Initiatives Program (EDCDI) Grant (2019) \$100,000 – This grant was acquired from DCED. This grant will be used to update the parking facilities at the Senior Center. This grant requires no local match.
- ACT 13 Non-Conventional Gas Well Proceeds Grant (2019) \$10,000) – This was a pass-through grant from Mercer County to the Revamp the Amp project for renovation work to the Amphitheater.
- DCED Municipalities Financial Recovery (ACT47) Grant (2018) \$30,000 – This grant was awarded to the Town to help assist the Home Rule Study Commission with any expenses they may incur while preparing the Home Rule Charter.
- DCED Keystone Communities Program (KCP) Grant (2018) \$150,000 – This grant will be used to update the parking facilities at the Senior Center. This grant requires no local match.
- PennDOT Green-Light-Go Grant (2018) \$188,200 – This grant is for upgrading the traffic control system at the intersection of Main and College.
- EPA Brownfields Assessment Grant (2017) \$300,000 – This grant was through the U.S. Environmental Protection Agency and is used to assess properties that may have some environmental legacy issues.
- PennDOT Transportation Alternatives Set-Aside Program (T.A.) Grant (2018) \$1,134,973 – The Alan Avenue Sidewalk Grant is for installing a pedestrian sidewalk along Alan Avenue. This will give a safe walking area to Riverside Park and downtown destinations.
- PennDOT Pedestrian Circulation Study (2017) \$50,000 – This grant was used to study the community's pedestrian flow and provide solutions for some problem areas.
- PDE Keystone Recreation, Park and Conservation Fund Library Renovation Grant (2015) \$500,000 – This grant was funded through the P.A. Department of Education to add an addition and renovate the Greenville Area Public Library. This was a joint effort between the Library and the Town of Greenville.
- PENNVEST Storm Water Improvement Project Grant (2015) \$375,000 – This was part of a \$750,000 storm sewer replacement project on Bracken Alley. Half of the project was funded by grant funds from PENNVEST. The other half was a 30-year low-interest loan.
- DCED Municipalities Financial Recovery (ACT47) Grant (2014) \$63,350 – This grant was funded by the Department of Community and Economic Development to put together and implement a stormwater utility plan.
- DCED Municipalities Financial Recovery (ACT47) Grant (2013) \$31,879 – This grant

will help the Town update its computer system. Several desktop computers, laptops, and servers were purchased and installed.

- ACT 101 Recycling Grant (annual) \$18,531 – Since 2011, the Town has applied for money from the PADEP for the number of recycled materials annually (reported from the municipal garbage hauler). The dollar amount reflects what has been received from 2011 through 2021.

As noted above, The Town of Greenville has received \$5,778,287 in grant money in the last twelve years.

Employee Budgeted Costs (salaries, wages, and benefits)

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

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

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

- The Town added a Department of Public Works employee in mid-2022 that had not been budgeted for. The Town has struggled to provide the most basic services and added an employee to help address this issue.
- The Town has struggled to attract and retain qualified employees for its various departments for several years. In January 2022, all employees covered by a collective bargaining agreement hired after January 1, 2012, received a 10% pay increase. The pay increase broken down by department is Police \$51,306, Public Works \$12,999, Fire \$4,508. Additionally, all employees hired before January 1, 2012, covered by a collective bargaining agreement, received a \$5,000 stipend. The stipends are broken down by department: Police \$10,000, Public Works \$10,000, Fire \$15,000.
- The three collective bargaining agreements were negotiated for 2024. See the collective bargaining agreements section of the budget message for details.
- Healthcare insurance costs increased by 9% in 2023 and 15% in 2024.
- Worker's compensation costs have increased.

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

Year	2024	2023	2022	2021	2020	2019
Administration						
Town Manager	113,038	100,860	98,399	91,371	90,598	91,622
Financial Assist	94,188	84,198	82,221	75,390	74,764	73,072
Assistant Manager	94,962	86,669	87,215	79,980	79,293	73,427
Admin Assistant ²	60,495	49,483	54,255	47,530	47,297	41,276
Clerical Assistant ³	63,088	43,575	52,204	0	0	0
Dir of Comm Devel ⁴	91,241	64,305	56,445	53,005	53,398	0
Assis Dir Comm Dev ¹	55,804	0	0	0	0	0
Police						
Lieutenant	133,239	113,462	108,357	106,207	106,850	105,528
Sergeant 1 ⁵	0	0	0	101,842	102,552	88,359
Corporal 1	131,284	109,680	95,154	91,044	89,092	100,284
Corporal 2	128,101	103,745	89,632	93,054	93,665	92,560
Corporal 3	122,421	110,484	96,295	94,501	94,636	97,416
Patrolman 1	109,298	99,361	81,413	79,275	79,880	97,038
Patrolman 2	106,944	90,400	74,247	70,315	75,281	84,850
Patrolman 3	102,513	93,445	77,394	67,459	70,040	0
Patrolman 4 ⁶	103,965	95,328	76,718	0	0	0
Patrolman 5 ⁷	0	89,948	80,433	0	0	0
Part-Time police	19,382	19,719	77,645	69,347	111,256	106,727
Fire						
Captain ⁸	121,083	104,831	86,667	102,092	106,661	94,851
Lieutenant 1 ⁹	121,281	103,401	86,222	93,424	101,532	28,966
Lieutenant 2 ¹⁰	116,552	108,455	90,892	120,327	124,490	112,657
Firefighter 1 ¹¹	111,156	105,248	79,971	0	0	95,387
Firefighter 2 ¹¹	110,276	106,140	83,779	0	0	0
Firefighter 3 ¹¹	102,450	97,362	83,039	0	0	0
Part-Time Fire ¹¹	23,923	42,640	41,565	170,623	188,700	176,103
Public Works						
DPW Street Forman ¹²	80,774	72,384	56,510	83,259	82,604	82,765
DPW Plant Forman	106,279	98,947	92,561	89,874	88,616	91,739
Sewer Operator 1	106,098	96,380	94,648	92,550	96,314	99,485
Sewer Operator 2 ¹³	0	0	0	0	81,518	84,609
DPW Street Emp 1 ¹⁴	80,163	62,197	52,525	0	0	0
DPW Plant SC 2 ¹⁵	87,158	81,732	80,670	64,910	64,448	73,158
DPW Street Emp 3	88,124	84,304	75,807	71,891	66,131	61,681
DPW Plant Emp 4 ¹⁶	80,641	74,624	72,800	64,556	58,804	68,436
DPW Plant Emp 5	85,362	81,022	74,548	70,121	68,292	70,975
DPW Street Emp 6 ¹⁷	82,831	75,125	53,030	64,113	63,116	66,556
DPW Plant Emp 7 ¹⁸	76,081	69,785	53,030	69,270	68,060	70,864
DPW Street SC CDL ²⁰	91,957	78,657	0	0	0	0
PT Street Help ¹⁹	0	0	0	12,756	21,331	14,082
Total	3,202,152	2,897,896	2,546,291	2,287,086	2,449,209	2,344,473

See Footnotes on Next Page

- ¹Created position for 2024 to assist with community development efforts.
- ²Hired Admin Assistant in January 2023. Ops out of insurance coverage.
- ³Created Clerical Assistant job in 2022. Hired new Clerical Assistant in May 2023. Single coverage for health insurance. Previous Clerical Assistant opted out of health insurance
- ⁴Code Officer in April 2023. Hired a new Assistant Code Officer in July 2023. The position will transition to Director of Community Development in 2024.
- ⁵Sergeant promoted as Interim-Lieutenant when Lieutenant retired in 2021.
- ⁶Patrolman 4 position was filled by part-time help. Town decided to fill all scheduled shifts with full-time.
- ⁷Patrolman 5 position was created to fill the vacancy created by the promotion of Sergeant to Interim-Lieutenant. Position is not going to be filled in 2024.
- ⁸Fire Lieutenant promoted to Captain in 2018. Captain ops out of health insurance coverage.
- ⁹Fire Lieutenant 1 retired in January of 2019, and Firefighter 1 was promoted to Lieutenant 1 in 2019. Change in insurance coverage in 2020.
- ¹⁰Fire Lieutenant 2 had increased wages in 2019, 2020, and 2021 due to a lack of part-time firefighters to cover full-time shifts and retired in April 2023. Will promote firefighter to LT in 2024.
- ¹¹Promoted/hired three full-time firefighters to fill shifts that part-time firefighters covered for 2023. This reduced overtime and part-time costs.
- ¹²DPW Street Foreman retired in July 2021. Forman was replaced by DPW Street Employee 6. Ops out of health insurance.
- ¹³Did not replace Sewer Operator 2 in 2021.
- ¹⁴DPW Employee 1 retired in 2018 and was not replaced until 2022. Resigned in 2023. Replaced in fall 2023 with family health insurance.
- ¹⁵DPW Employee 2 was off for non-work-related injury in 2020 and 2021.
- ¹⁶DPW Employee 4 was replaced in 2020 at a lower wage.
- ¹⁷DPW Street Employee 6 was promoted to DPW Plant Forman when prior Forman retired in July 2021. DPW Employee 6 was replaced and resigned in 2023. Replaced in 2023 with employee with family coverage health insurance coverage.
- ¹⁸DPW Employee 7 retired in April 2021 and was replaced.
- ¹⁹Have not been able to hire Part-time Street Department help. It was taken out of the 2022 budget.
- ²⁰Added a DPW employee in mid-2022. Will receive Skilled Craft pay and CDL pay in 2024.

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

Current and Preceding Fiscal Year Comparisons

Below are the current year-to-date revenues and expenses, current year projected revenues and expenses through year's end, and the preceding year's actual revenues and expenses. The current year's budgeted numbers are also provided for reference. This information is provided to compare the last two years to the ensuing year's revenue and expenditures.

General Fund Current & Preceding Fiscal Years

	<u>2023 Budget</u>	<u>09/27/23 YTD Revenue</u>	<u>12/31/23 Projected Revenue</u>	<u>YTD Actual 12/31/2022</u>
REVENUE				
<u>REAL PROPERTY TAXES</u>				
01 301 100 000 Real Estate Tax-Current Year	376,093.00	353,217.69	373,704.32	447,520.97
01 301 110 000 Real Estate Tax-Current Debt	331,589.00	311,420.29	329,171.25	326,133.59
01 301 120 000 Real Estate Tax-Current Year Fire Levy	0.00	0.00	0.00	31.18
01 301 200 000 Real Estate Tax-Genl -Prior Year	61,200.00	23,924.19	26,866.87	58,414.36
01 301 210 000 Real Estate Tax-Debt-Prior Year	26,800.00	17,320.52	19,450.94	25,225.47
01 301 220 000 Real Estate Tax-Prior Year Fire Levy	0.00	0.00	0.00	3,891.12
01 301 400 000 Real Estate Tax-Delin Face	21,000.00	44,106.14	54,515.19	19,806.94
01 301 410 000 Real Estate Tax-Delin Debt	8,400.00	18,524.99	22,581.96	7,854.18
01 301 420 000 Real Estate Tax-Delin Fire	0.00	0.00	0.00	748.78
	825,082.00	768,513.82	826,290.52	889,626.59
<u>LOCAL TAX ENABLING ACT (ACT 511) TAXES</u>				
01 310 020 000 Per Capita Tax-Prior Year	0.00	0.00	0.00	1,109.38
01 310 030 000 Per Capita Tax-Delin	750.00	452.34	622.87	880.50
01 310 100 000 Real Estate Transfer Tax	74,000.00	100,799.89	119,649.47	85,928.75
01 310 210 000 EIT-Current Year	618,216.00	490,235.20	677,505.05	706,753.14
01 310 220 000 EIT-Prior Year	207,015.00	233,258.27	235,824.11	71,881.24
01 310 230 000 EIT-Two years delin	7,500.00	11,941.94	12,324.08	7,847.25
01 310 240 000 EIT-Non Res Current	65,000.00	40,874.68	67,116.22	68,837.20
01 310 250 000 EIT-Non-Res Prior Year	12,456.00	18,386.51	20,482.57	2,243.46
01 310 260 000 EIT-Non-Res-2 years delin	200.00	0.00	0.00	201.15
01 310 510 000 Local Serv Tax-Current Year	64,200.00	47,649.66	68,186.66	83,008.32
01 310 520 000 Local Serv Tax-Prior Year	20,000.00	18,487.73	20,669.28	1,910.75
	1,069,337.00	962,086.22	1,222,380.32	1,030,601.14
<u>BUSINESS LICENSES AND PERMITS</u>				
01 321 420 000 License-Regulated Rental Unit	43,000.00	23,930.00	43,409.02	22,620.00
01 321 610 000 Permit-Solicitation	100.00	45.00	104.99	315.00
01 321 800 000 Fees-Cable Television Franchise	80,000.00	57,847.54	75,433.19	78,462.97
01 321 900 000 Fees-Solid Waste Franchise	35,000.00	26,250.00	34,991.25	35,000.00
	158,100.00	108,072.54	153,938.45	136,397.97
<u>NON-BUSINESS LICENSES AND PERMITS</u>				
01 322 200 000 Permit-Demolition	400.00	151.00	169.72	358.00
01 322 500 000 Permit-Street Opening	400.00	9,225.00	9,225.00	3,070.00
01 322 810 000 Permit-Utility License Fee	3,283.00	3,283.00	3,283.00	3,283.00
	4,083.00	12,659.00	12,677.72	6,711.00
<u>FINES AND FORFEITS</u>				
01 331 100 000 Fines-District Magistrate	10,500.00	8,657.34	10,484.04	11,446.07
01 331 110 000 Fines-Vehicle Code Violations	6,000.00	4,065.41	5,134.61	6,623.75
01 331 120 000 Fines-Court of Common Pleas	11,800.00	12,608.05	13,831.03	14,364.26
01 331 130 000 Fines-State Shared Penalties	2,600.00	1,170.87	2,523.22	2,623.04
01 331 140 000 Fines-Parking Tickets	80.00	75.00	75.00	75.00
01 332 100 000 Restitution-Police	200.00	75.00	75.00	375.00
	31,180.00	26,651.67	32,122.91	35,507.12
<u>INTEREST EARNINGS</u>				
01 341 010 000 Interest-Checking	21.00	22.13	23.21	26.85
01 341 020 000 Interest-Savings	2,500.00	6,832.06	8,335.11	3,674.90
	2,521.00	6,854.19	8,358.33	3,701.75
<u>RENTS AND ROYALTIES</u>				
01 342 106 000 Rent-Sports Complex Fields	7,000.00	7,000.00	7,000.00	5,500.00
01 342 107 000 Rent-Riverside Park Fields	2,500.00	1,000.00	1,000.00	2,500.00
01 342 200 000 Rent-Sewer Plant	8,000.00	8,000.00	8,000.00	8,000.00
01 342 210 000 Rent-137 Main St.	0.00	0.00	0.00	0.00
01 342 230 000 Rent-Recreation Center	12,000.00	9,000.00	12,006.00	12,000.00
01 342 250 000 Rent-Nature Center	1,500.00	1,500.00	1,500.00	1,500.00
01 342 510 000 Well Drilling Proceeds	50.00	174.14	174.14	0.00
	31,050.00	26,674.14	29,680.14	29,500.00
<u>INTERGOVERNMENTAL REVENUE - FEDERAL</u>				
01 351 500 001 Thiel College RACP Grant	0.00	1,657,500.00	1,657,500.00	0.00
	0.00	1,657,500.00	1,657,500.00	0.00
<u>INTERGOVERNMENTAL REVENUE - STATE</u>				
01 354 002 000 State Fire Commissioners Grant	0.00	0.00	0.00	0.00
01 354 010 001 DCED Grant-Technology	0.00	0.00	0.00	0.00
01 354 010 002 DCED Grant-Riverside Park Grant	0.00	0.00	0.00	6,452.23
01 354 010 003 DCED Grant-Blight Remediation Grant	0.00	130,061.00	132,811.00	129,411.00
01 354 020 000 Narcotics Task Force	450.00	495.12	495.12	468.93
01 354 027 000 DUI Task Force	2,000.00	723.12	764.34	2,966.87
01 354 029 000 Buckle Up PA 19 - 20	0.00	0.00	0.00	0.00
01 354 030 002 Greenville Public Library Pass thru Grant	0.00	0.00	0.00	53,484.50
01 354 090 000 CDBG Grant Reimbursements	34,000.00	23,054.14	34,004.86	31,928.74
01 354 110 000 Local Government Grant - Intern	0.00	2,088.00	2,088.00	3,738.24

General Fund Current & Preceding Fiscal Years

	<u>2023 Budget</u>	<u>09/27/23 YTD Revenue</u>	<u>12/31/23 Projected Revenue</u>	<u>YTD Actual 12/31/2022</u>
01 354 150 000 Recycling Grant	1,900.00	2,505.54	2,505.54	2,293.20
	38,350.00	158,926.92	172,668.85	230,743.71
<u>STATE SHARED REVENUE AND ENTITLEMENTS</u>				
01 355 010 000 Public Utility Realty Tax	1,701.00	0.00	1,701.00	2,217.31
01 355 040 000 Alcoholic Beverage Licenses	2,050.00	0.00	2,050.00	2,050.00
01 355 050 000 Police Pension Monies-State Aid	90,265.00	3,068.04	96,043.60	103,775.73
01 355 051 000 Fire Pension Monies-State Aid	0.00	0.00	0.00	0.00
01 355 052 000 Non-Uniform Pension Monies-State Aid	52,126.00	1,129.17	55,248.38	38,193.94
01 355 053 000 Volunteer Fire Relief-State Aid	19,200.00	19,326.79	19,326.79	19,268.11
01 355 080 000 State Unconventional Gas Well Fund Proceeds	4,450.00	7,888.65	7,888.65	6,967.22
	169,792.00	31,412.65	182,258.42	172,472.31
<u>LOCAL GOVERNMENT UNITS - CONTRACTED SERVICES</u>				
01 358 100 000 Contract-West Salem Police	0.00	0.00	0.00	87,028.00
	0.00	0.00	0.00	87,028.00
<u>CHARGES FOR SERVICES</u>				
01 361 161 000 Municipal Lien Letter	50.00	0.00	0.00	0.00
01 361 165 000 Bid Specification Receipts	0.00	0.00	0.00	50.00
01 361 340 000 Fees-Zoning Hearing	1,100.00	0.00	0.00	1,100.00
01 361 710 000 Photocopies	15.00	0.00	0.00	14.00
01 362 110 000 Police Reports	2,000.00	1,060.00	1,637.70	2,480.00
01 362 141 000 School Resource Office Reimbursement	0.00	0.00	0.00	0.00
01 362 200 000 Fees-Special Fire Protection	0.00	0.00	0.00	985.00
01 362 210 000 Fire Reports	50.00	50.00	50.00	50.00
01 362 410 000 Permit-Building UCC	45,000.00	61,979.46	64,892.49	58,783.38
01 362 410 001 Permit-Building Non-UCC	850.00	969.6	1,032.62	1,465.90
01 362 470 000 Property Maintenance Fees	150.00	0.00	0.00	0.00
01 364 600 000 Host Municipality Fee for Solid Waste Facility	3,500.00	0.00	3,500.00	0.00
	52,715.00	64,059.06	71,112.82	64,928.28
<u>MISCELLANEOUS REVENUES</u>				
01 380 100 000 Miscellaneous Refund	0.00	0.00	0.00	16,667.76
01 380 110 000 Miscellaneous Revenues	10,000.00	350.00	10,150.00	0.00
01 381 100 000 Health Insurance Premiums	63,691.00	46,932.84	64,204.13	56,950.10
01 387 100 000 Donations/Contributions from Private Sources	1,800.00	415.00	415.00	36,984.00
01 387 200 000 Donations to Police Dept from Private Sources	2,500.00	0.00	0.00	20.00
	77,991.00	47,697.84	74,769.13	110,621.86
<u>OTHER FINANCING SOURCES</u>				
01 391 100 000 Sale of General Fixed Assets	500.00	1,720.00	1,720.00	4,149.98
01 392 015 001 Transfer from Capital Fund - ARPA Fund	0.00	0.00	0.00	16,500.00
01 395 000 000 Insurance Proceeds	4,500.00	53,314.63	69,309.02	1,286.00
	5,000.00	55,034.63	71,029.02	21,935.98
TOTAL REVENUE	2,465,201.00	3,926,142.68	4,514,786.63	2,819,775.71
<u>EXPENDITURES</u>				
<u>GENERAL GOVERNMENT - LEGISLATIVE</u>				
01 400 352 000 Insurance-Public Officials	1,100.00	874.08	971.10	966.90
01 400 353 000 Bond-Council President	245.00	245.00	245.00	245.00
01 400 460 000 Training/Seminars	1,500.00	984.56	984.56	1,780.24
TOTAL - GEN GOV - LEGISLATIVE	2,845.00	2,103.64	2,200.66	2,992.14
<u>GENERAL GOVERNMENT - ADMINISTRATIVE</u>				
01 401 110 000 Salary-Borough Manager	49,000.00	35,807.78	48,985.04	28,284.09
01 401 110 001 Salary-Assistant Manager	15,000.00	11,321.08	15,487.24	26,253.65
01 401 110 002 Salary-Administrative Assistant	7,300.00	6,295.47	8,612.20	18,252.23
01 401 126 000 Wages-Clerical Assistant	11,648.00	6,674.97	9,131.36	7,336.00
01 401 127 000 Wages-Intern	0.00	4,896.00	4,896.00	5,280.00
01 401 156 000 Employee Benefits Buy-out	1,470.00	1,400.00	1,400.00	3,850.00
01 401 157 000 Health Insurance Reimbursements	1,000.00	205.66	388.70	1,140.89
01 401 192 000 Social Security	5,234.00	3,970.42	5,431.53	5,316.75
01 401 193 000 Medicare	1,224.00	928.68	1,270.43	1,243.39
01 401 194 000 Unemployment	428.00	712.59	712.59	736.20
01 401 195 000 Worker Compensation	175.00	311.56	346.14	95.00
01 401 196 000 Insurance-Health	14,360.00	10,159.08	15,238.62	17,152.74
01 401 198 000 Insurance-Dental	1,032.00	607.69	810.05	1,301.47
01 401 199 000 Insurance-LT Disability	305.00	214.81	286.34	332.31
01 401 199 001 Insurance-Vision	176.00	101.92	135.86	202.04
01 401 199 002 Insurance-Life	552.00	381.64	508.73	615.20
01 401 210 000 Supplies-Office	5,500.00	4,634.67	6,386.58	5,598.85
01 401 213 000 Supplies-Computer Software	345.00	732.42	922.85	307.93
01 401 215 000 Postage	710.00	352.45	424.35	852.22
01 401 237 000 Service-Medical	50.00	300.18	300.18	0.00
01 401 261 000 Supplies-Minor Equipment	400.00	1,616.79	1,616.79	2,762.00
01 401 310 000 Professional Services	300.00	463.42	695.13	304.38
01 401 311 000 Services-Audit	20,500.00	16,000.00	16,000.00	20,750.00

General Fund Current & Preceding Fiscal Years

	<u>2023 Budget</u>	<u>09/27/23 YTD Revenue</u>	<u>12/31/23 Projected Revenue</u>	<u>YTD Actual 12/31/2022</u>
01 401 318 000 Employee Expenses	500.00	1,711.99	1,711.99	277.85
01 401 321 000 Telephone	700.00	448.05	604.87	593.98
01 401 324 000 Cellular	600.00	376.77	502.23	549.90
01 401 325 000 Internet	750.00	688.37	917.60	750.32
01 401 341 000 Advertising & Printing	4,500.00	2,514.92	4,401.11	4,940.22
01 401 353 001 Bond-Manager	368.00	367.50	367.50	367.50
01 401 353 002 Bond-Secretary	450.00	367.50	367.50	245.00
01 401 384 000 Rental-Office Equipment	1,725.00	1,238.97	1,654.02	1,591.14
01 401 420 000 Dues/Subscriptions/Magazines	3,700.00	2,237.12	3,456.35	3,381.96
01 401 451 000 Borough Code Codification Expense	3,655.00	1,195.00	3,574.25	3,574.00
01 401 452 000 Services-Computer Support	15,000.00	11,836.53	14,795.66	13,309.77
01 401 460 000 Training/Seminars	2,500.00	1,797.26	1,797.26	2,289.92
01 401 530 000 Mercer County Council of Governments	975.00	971.00	971.00	971.00
01 401 700 000 Capital Outlay	3,500.00	0.00	0.00	3,036.22
TOTAL - GEN GOV - ADMINISTRATIVE	175,632.00	133,840.26	175,108.06	183,846.12
<u>GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION</u>				
01 402 126 000 Wages-Finance Assistant	31,350.00	22,909.63	31,340.37	28,448.28
01 402 157 000 Health Insurance Reimbursements	500.00	403.19	500.36	500.00
01 402 192 000 Social Security	1,944.00	1,337.22	1,829.32	1,667.97
01 402 193 000 Medicare	455.00	312.74	427.83	390.20
01 402 194 000 Unemployment	157.00	156.73	156.73	142.50
01 402 195 000 Worker Compensation	65.00	36.72	40.80	95.00
01 402 196 000 Insurance-Health	8,531.00	5,428.80	8,143.20	7,221.78
01 402 198 000 Insurance-Dental	552.00	405.64	540.72	543.66
01 402 199 000 Insurance-LT Disability	130.00	95.33	127.07	117.96
01 402 199 001 Insurance-Vision	92.00	67.54	90.03	83.52
01 402 199 002 Insurance- Life	211.00	155.2	206.88	192.00
01 402 237 000 Service-Medical	50.00	0	0.00	0.00
01 402 353 000 Bond-Financial Secretary	441.00	441	441.00	441.00
TOTAL - GEN GOV - FINANCIAL ADMIN	44,478.00	31,749.74	43,844.31	39,843.87
<u>GENERAL GOVERNMENT - TAX COLLECTION</u>				
01 403 105 000 Salary-Tax Collector	4,275.00	3,124.17	4,273.86	4,275.18
01 403 192 000 Social Security	265.00	193.61	264.86	264.94
01 403 193 000 Medicare	62.00	45.22	61.86	61.88
01 403 212 001 Forms/Postage-Real Estate	1,600.00	1,132.61	1,132.61	1,565.39
01 403 212 002 Forms/Postage-Earned Income Tax	400.00	423.14	755.73	435.92
01 403 212 003 Forms/Postage-Local Services Tax	214.00	223.03	287.26	218.35
01 403 220 000 Supplies-General Operating	3,600.00	3,600.00	3,600.00	3,600.00
01 403 318 001 Collection Fees: Earned Income Tax Current	13,900.00	7,732.02	15,147.03	11,219.79
01 403 318 002 Collection Fees: Earned Income Tax Delin	4,200.00	3,871.58	3,871.58	1,211.72
01 403 319 001 Collection Fees: Local Services Tax Current	1,375.00	1,057.50	1,381.10	1,349.55
01 403 319 003 Collection Fees: Non-Resident EITCurrent	1,000.00	645.83	1,311.68	1,081.75
01 403 319 004 Collection Fees: Non-Resident EIT Delin	320.00	290.49	36.02	38.95
01 403 353 000 Bond-Real Estate Tax Collector	0.00	0.00	0.00	813.30
TOTAL - GEN GOV - TAX COLLECTION	31,211.00	22,339.20	32,123.59	26,136.72
<u>GENERAL GOVERNMENT - SOLICITOR/LEGAL SERVICES</u>				
01 404 314 000 Fees-Solicitor General	6,500.00	4,875.03	6,498.41	6,500.04
01 404 314 004 Labor Relations Legal Fees	40,000.00	147	3,675.00	2,593.00
01 404 314 005 Legal Matters	3,500.00	1,128.50	2,821.25	1,339.50
TOTAL - GEN GOV - SOLICITOR/LEGAL SRVS	50,000.00	6,150.53	12,994.66	10,432.54
<u>GENERAL GOVERNMENT - ENGINEERING SERVICES</u>				
01 408 313 000 Fees-Engineering	80,000.00	72,479.08	79,726.99	51,197.76
TOTAL - GEN GOV - ENGINEERING SRVS	80,000.00	72,479.08	79,726.99	51,197.76
<u>GENERAL GOVERNMENT - BOROUGH BUILDING</u>				
01 409 220 000 Supplies-General Operating	1,250.00	708.68	1,201.21	861.55
01 409 261 000 Supplies-Minor Equipment	300.00	0	0.00	456.99
01 409 361 000 Electric	8,000.00	5,535.11	7,383.84	7,340.72
01 409 361 001 Electric - 137 Main St	450.00	292.71	408.33	330.98
01 409 362 000 Natural Gas	3,750.00	2,375.99	3,447.56	3,154.30
01 409 362 001 Natural Gas - 137 Main St	1,800.00	1,142.01	1,575.97	1,632.98
01 409 364 000 Sewage	350.00	316.33	463.11	327.93
01 409 364 001 Sewage - 137 Main St	0.00	0	0.00	19.37
01 409 366 000 Water	1,050.00	915.79	1,349.87	1,025.00
01 409 366 001 Water - 137 Main St	0.00	0	0.00	31.17
01 409 368 000 Storm Water	15,700.00	15,700.00	15,700.00	15,700.00
01 409 369 000 Fire Service Fee	3,150.00	3,150.00	3,150.00	3,150.00
01 409 373 000 Repairs-Building Maintenance	2,000.00	3,128.44	3,441.28	879.02
01 409 373 001 Repairs-Building Maintenance - 137 Main St	200.00	0.00	0.00	0.00
01 409 450 000 Contracted Services	0.00	0.00	0.00	(212.29)
01 409 374 000 Repairs-Equipment	100.00	20.40	20.40	39.80
TOTAL - GEN GOV - BOROUGH BUILDING	38,100.00	33,285.46	38,141.58	34,737.52

General Fund Current & Preceding Fiscal Years

	<u>2023 Budget</u>	<u>09/27/23 YTD Revenue</u>	<u>12/31/23 Projected Revenue</u>	<u>YTD Actual 12/31/2022</u>
PUBLIC SAFETY - POLICE				
01 410 112 000 Wages-Full Time	503,849.00	347,526.15	492,792.08	423,844.99
01 410 115 000 Wages-Part Time	10,500.00	38,956.88	43,242.14	9,706.05
01 410 156 000 Employee Benefits Buy-out	12,600.00	13,546.83	13,546.83	19,422.85
01 410 157 000 Health Insurance Reimbursements	8,129.00	3,811.59	4,791.17	8,173.65
01 410 172 000 Holiday Pay	19,480.00	18,808.46	21,309.99	19,791.20
01 410 179 000 Longevity	750.00	0.00	750.00	1,275.00
01 410 180 000 Overtime	40,979.00	68,834.72	84,047.19	99,022.91
01 410 180 001 Over-Time Drug Task Force	2,284.00	0.00	0.00	233.01
01 410 181 000 Court Hearing Pay	16,563.00	10,806.20	14,782.88	15,582.72
01 410 182 000 Officer in Charge Pay	3,221.00	2,293.49	3,742.98	1,903.71
01 410 187 000 Turnaround Pay	6,459.00	3,286.71	4,828.18	7,028.35
01 410 188 000 Shift Differential	2,802.00	1,808.85	2,514.30	2,676.54
01 410 192 000 Social Security	1,462.00	3,084.70	4,219.87	1,308.66
01 410 193 000 Medicare	9,548.00	6,818.57	9,327.80	8,501.32
01 410 194 000 Unemployment	3,237.00	3,691.24	4,071.44	3,267.30
01 410 195 000 Worker Compensation	36,145.00	24,781.49	32,488.53	22,813.68
01 410 196 000 Insurance-Health	98,607.00	47,031.84	70,547.76	70,850.86
01 410 197 000 Pension	90,265.00	3,068.04	96,043.00	103,775.73
01 410 198 000 Insurance-Dental	6,189.00	3,447.56	4,595.60	5,209.67
01 410 199 000 Insurance-LT Disability	2,058.00	1,198.11	1,597.08	1,927.51
01 410 199 001 Insurance-Vision	1,088.00	599.36	798.95	850.32
01 410 199 002 Insurance-Life	3,582.00	2,032.98	2,709.96	3,294.81
01 410 210 000 Supplies-Office	950.00	476.85	863.10	546.45
01 410 215 000 Postage	860.00	402.05	698.36	930.35
01 410 220 000 Supplies-General Operating	1,000.00	441.43	717.32	681.27
01 410 231 000 Fuel-Gasoline	22,000.00	7,519.89	10,024.01	18,609.48
01 410 237 000 Service-Medical	1,000.00	918.00	918.00	650.00
01 410 238 000 Supplies-Uniforms	9,200.00	8,938.75	11,530.99	7,210.31
01 410 239 000 Supplies-Ammunition	2,750.00	4,251.45	4,251.45	1,822.76
01 410 246 000 Supplies-Tires	2,500.00	0.00	0.00	890.68
01 410 251 000 Supplies-Vehicle	270.00	132.32	264.64	91.14
01 410 261 000 Supplies-Minor Equipment	850.00	1,154.76	1,555.46	1,195.36
01 410 310 000 Professional Services	8,000.00	4,425.00	7,257.00	19,948.00
01 410 318 000 Employee Expenses	1,100.00	1,969.15	2,953.73	1,973.12
01 410 321 000 Telephone	1,000.00	448.05	783.19	768.84
01 410 324 000 Cellular	2,000.00	1,470.70	1,960.44	1,958.64
01 410 325 000 Internet	650.00	535.39	803.09	750.32
01 410 327 000 Services-Radio	1,100.00	232.53	465.06	617.15
01 410 352 001 Insurance - Police Professional	7,300.00	3,001.50	3,334.67	7,250.00
01 410 352 002 Insurance - Vehicle	5,900.00	5,228.19	5,808.52	5,874.30
01 410 374 000 Repairs-Equipment	150.00	58.25	116.50	116.60
01 410 374 001 Repairs-Vehicle	8,000.00	6,301.20	7,876.50	7,219.71
01 410 384 000 Rental-Office Equipment	1,000.00	782.40	1,042.94	1,002.18
01 410 395 000 Donation Purchases	2,500.00	0.00	0.00	(3,297.03)
01 410 420 000 Dues/Subscriptions/Magazines	350.00	315.00	530.78	530.71
01 410 452 000 Services-Computer Support	16,000.00	15,220.52	17,884.11	15,844.92
01 410 460 000 Training/Seminars	3,500.00	907.13	1,587.48	2,057.06
01 410 470 000 Testing	200.00	0.00	0.00	(240.00)
TOTAL - PUBLIC SAFETY - POLICE	979,927.00	670,564.28	995,975.05	925,463.16
PUBLIC SAFETY - CODE ENFORCEMENT				
01 413 110 002 Wages-Code Secretary Admin	17,445.00	12,637.15	17,818.38	3,965.12
01 413 114 001 Wages-Code Officer Full Time	18,500.00	10,388.48	15,364.56	6,901.93
01 413 114 002 Wages-Code Officer-Full Time CDBG	28,000.00	15,723.04	16,933.71	10,446.14
01 413 114 003 Wages-Code Officer-Admin	58.00	842.28	1,245.73	559.61
01 413 156 000 Employee Benefits Buy-out	1,050.00	1,050.00	1,050.00	0.00
01 413 157 000 Health Insurance Reimbursements	1,210.00	0.00	0.00	100.00
01 413 192 000 Social Security	4,033.00	2,456.46	3,249.90	1,246.08
01 413 193 000 Medicare	943.00	574.56	760.14	291.36
01 413 194 000 Unemployment	416.00	781.06	781.06	498.92
01 413 195 000 Worker Compensation	280.00	242.73	260.45	143.70
01 413 196 000 Insurance-Health	7,512.00	5,986.08	12,085.90	3,560.98
01 413 198 000 Insurance-Dental	339.00	456.48	731.74	231.82
01 413 199 000 Insurance-LT Disability	309.00	164.99	192.71	99.83
01 413 199 001 Insurance-Vision	72.00	81.97	128.94	52.46
01 413 199 002 Insurance-Life	554.00	275.20	323.08	170.28
01 413 210 000 Supplies-Office	1,200.00	977.03	1,487.04	1,204.61
01 413 215 000 Postage	1,300.00	1,030.27	1,632.98	1,184.49
01 413 231 000 Vehicle Fuel	600.00	449.18	850.30	479.87
01 413 238 000 Supplies-Uniforms	400.00	0.00	0.00	0.00
01 413 310 000 Professional Services	14,000.00	156,129.00	156,129.00	90,445.00

General Fund Current & Preceding Fiscal Years

	<u>2023 Budget</u>	<u>09/27/23 YTD Revenue</u>	<u>12/31/23 Projected Revenue</u>	<u>YTD Actual 12/31/2022</u>
01 413 310 001 Professional Services - Blight Remediation	0.00	36,350.00	36,350.00	58,590.00
01 413 318 000 Employee Expense	200.00	138.18	138.18	222.00
01 413 321 000 Telephone	240.00	180.00	239.94	100.00
01 413 324 000 Cellular	700.00	394.57	536.22	618.29
01 413 352 000 Vehicle Insurance	1,100.00	971.64	1,079.49	1,021.60
01 413 374 001 Vehicle Maintenance	1,500.00	129.18	193.77	224.87
01 413 375 000 Tires	250.00	0.00	0.00	0.00
01 413 420 000 Dues/Subscriptions/Magazines	75.00	80.00	80.00	72.50
01 413 450 000 Contracted Services-PA UCC Inspections	48,732.00	48,827.26	48,827.26	50,635.37
01 413 452 000 Services-Computer Support	3,687.00	3,936.00	3,936.00	3,684.00
01 413 460 000 Training/Seminars	1,000.00	1,494.22	1,494.22	109.70
01 413 530 000 Fees-DCED Permit	200.00	94.50	94.50	162.00
TOTAL - PUBLIC SAFETY - CODE ENFORCEMENT	155,905.00	302,841.51	323,995.20	237,022.53
<u>PUBLIC SAFETY - PLANNING & ZONING</u>				
01 414 110 000 Wages-Zoning Officer	2,000.00	1,123.16	1,661.15	746.20
01 414 192 000 Social Security	124.00	67.40	98.34	42.65
01 414 193 000 Medicare	29.00	15.70	22.91	9.96
01 414 194 000 Unemployment	11.00	22.84	22.84	18.45
01 414 195 000 Worker Compensation	13.00	7.38	8.20	7.40
01 414 210 000 Supplies-Office	30.00	0.00	0.00	0.00
01 414 215 000 Postage	10.00	0.00	0.00	0.00
01 414 310 000 Professional Services	700.00	0.00	0.00	125.00
01 414 314 000 Fees-Legal	1,050.00	0.00	0.00	3,720.00
01 414 341 000 Advertising & Printing	225.00	312.20	312.20	223.50
01 414 530 000 Mercer County Regional Planning Commission	4,165.00	3,081.27	4,107.33	4,164.76
TOTAL - PUBLIC SAFETY - PLANNING & ZONING	8,357.00	4,629.95	6,232.97	9,057.92
<u>PUBLIC WORKS - HIGHWAYS</u>				
01 430 112 000 Wages-Full Time	164,128.00	104,455.65	142,895.33	167,406.97
01 430 156 000 Employee Benefits Buy-out	4,200.00	3,762.50	4,812.24	3,850.00
01 430 157 000 Health Insurance Reimbursements	2,600.00	1,664.90	2,335.85	2,448.25
01 430 179 000 Longevity	483.00	0.00	325.00	1,200.00
01 430 180 000 Overtime	4,485.00	1,461.30	1,999.06	7,609.57
01 430 192 000 Social Security	10,632.00	6,492.44	8,881.66	10,802.20
01 430 193 000 Medicare	2,487.00	1,518.36	2,077.12	2,526.38
01 430 194 000 Unemployment	969.00	919.14	1,194.88	1,190.47
01 430 195 000 Worker Compensation	11,745.00	9,956.51	11,061.68	8,392.80
01 430 196 000 Insurance-Health	34,649.00	23,987.80	25,259.15	29,717.82
01 430 198 000 Insurance-Dental	2,225.00	1,665.85	1,829.10	2,285.70
01 430 199 000 Insurance-LT Disability	617.00	474.18	632.08	662.84
01 430 199 001 Insurance-Vision	376.00	277.74	0.00	352.38
01 430 199 002 Insurance-Life	1,265.00	910.20	1,213.30	1,293.75
01 430 210 000 Supplies-Office	400.00	78.98	152.43	169.10
01 430 220 000 Supplies-General Operating	1,900.00	612.09	1,169.09	1,619.64
01 430 229 000 Meal Allowance	50.00	0.00	0.00	0.00
01 430 231 000 Fuel-Gasoline	3,000.00	1,318.83	1,545.67	2,306.87
01 430 232 000 Fuel-Diesel	20,000.00	10,343.32	14,780.60	17,898.36
01 430 235 000 Lubricants	500.00	0.00	0.00	803.33
01 430 237 000 Services-Medical	550.00	306.36	689.31	191.49
01 430 238 000 Supplies-Uniform	3,511.00	2,455.55	4,044.29	4,026.71
01 430 246 000 Supplies-Tires	3,800.00	4,373.00	4,373.00	3,795.00
01 430 251 000 Supplies-Vehicle	100.00	26.56	79.68	117.78
01 430 261 000 Supplies-Minor Equipment	1,500.00	1,702.33	2,008.75	2,400.75
01 430 310 000 Professional Services	825.00	1,000.00	1,000.00	1,210.99
01 430 318 000 Employee Expense	150.00	112.00	112.00	399.84
01 430 324 000 Cellular	400.00	157.42	209.84	347.61
01 430 325 000 Internet	480.00	339.98	453.19	527.88
01 430 352 000 Insurance - Vehicle	2,500.00	2,220.84	2,467.35	2,422.00
01 430 361 000 Electric	1,500.00	1,137.37	1,684.44	1,425.46
01 430 362 000 Natural Gas	2,475.00	1,650.87	2,491.16	2,747.83
01 430 364 000 Sewage	200.00	293.85	440.78	242.40
01 430 366 000 Water	950.00	557.96	836.94	925.15
01 430 373 000 Building Maintenance: Supplies & Repairs	750.00	157.25	707.63	2,420.56
01 430 374 000 Repairs-Equipment	100.00	116.11	116.11	167.40
01 430 385 000 Rental-Equipment	250.00	0.00	0.00	0.00
01 430 452 000 Services-Computer Support	1,500.00	1,077.13	1,441.20	1,407.72
01 430 460 000 Training/Seminars	240.00	220.00	220.00	240.00
01 430 700 000 Capital Outlay	0.00	0.00	0.00	552.72
TOTAL - PUBLIC WORKS - HIGHWAYS	288,492.00	187,804.37	245,539.93	288,105.72
<u>PUBLIC WORKS - WINTER MAINTENANCE</u>				
01 432 245 001 Supplies-Salt	7,500.00	3,315.30	7,459.43	4,557.21
01 432 245 002 Supplies-Anti-Skid	2,800.00	0.00	2,800.00	3,144.08

General Fund Current & Preceding Fiscal Years

	<u>2023 Budget</u>	<u>09/27/23 YTD Revenue</u>	<u>12/31/23 Projected Revenue</u>	<u>YTD Actual 12/31/2022</u>
01 432 260 000 Winter Mnt/Snow Removal Tools	50.00	0.00	0.00	0.00
TOTAL - PUBLIC WORKS - WINTER MAINT	10,350.00	3,315.30	10,259.43	7,701.29
<u>PUBLIC WORKS - TRAFFIC LIGHTS</u>				
01 433 220 000 Supplies-Traffic Control Devices	1,850.00	10,797.11	28,072.49	1,125.47
01 433 262 000 Street Signs	3,650.00	233.34	3,650.00	3,623.23
01 433 361 000 Traffic Lights Electric	6,300.00	5,347.48	7,459.73	5,844.43
TOTAL - PUBLIC WORKS - TRAFFIC LIGHTS	11,800.00	16,377.93	39,182.22	10,593.13
<u>PUBLIC WORKS - STREET LIGHTS</u>				
01 434 220 000 Supplies-Street Lighting	650.00	4,300.66	4,300.66	0.00
01 434 361 000 Street Lights Electric	51,000.00	39,509.80	51,362.74	48,032.65
TOTAL - PUBLIC WORKS - ST LIGHTS	51,650.00	43,810.46	55,663.40	48,032.65
<u>PUBLIC WORKS - SIDEWALKS & CURBS</u>				
01 435 220 000 Supplies-Sidewalks/Curbs	500.00	460.22	460.22	0.00
01 435 240 000 Repairs-Sidewalks/Curbs	500.00	0.00	0.00	0.00
TOTAL - PUBLIC WORKS - SIDEWALKS & CURBS	1,000.00	460.22	460.22	0.00
<u>PUBLIC WORKS - REPAIRS OF VEH/EQUIP</u>				
01 437 374 000 Repairs-Equipment	4,800.00	1,736.76	1,736.76	10,474.00
01 437 374 001 Repairs-Vehicle	7,200.00	6,545.58	6,545.58	6,065.21
TOTAL - PUBLIC WORKS - REPAIRS OF VEH/EQUIP	12,000.00	8,282.34	8,282.34	16,539.21
<u>PUBLIC WORKS - ALLEYS/GUARDRAILS</u>				
01 438 220 000 Supplies-Cold Patch/Limestone	10,000.00	11,105.28	14,547.92	7,751.49
01 438 249 000 Alleys	3,000.00	0.00	3,000.00	2,958.81
01 438 432 000 Bridge Inspections	450.00	374.87	450.00	285.26
TOTAL - PUBLIC WORKS - ALLEYS/GUARDRAILS	13,450.00	11,480.15	17,997.92	10,995.56
<u>PARKS AND RECREATION</u>				
01 452 220 000 General Operating Supplies	1,500.00	1,867.93	1,933.31	1,293.73
01 452 222 000 Supplies-Chemicals	75.00	0.00	0.00	35.85
01 452 231 000 Fuel-Gasoline	1,501.00	1,219.85	1,638.26	1,387.41
01 452 232 000 Fuel-Diesel	3,000.00	1,726.13	2,307.84	2,501.27
01 452 237 000 Services-Medical	200.00	0.00	0.00	0.00
01 452 246 000 Supplies-Tires	500.00	0.00	0.00	0.00
01 452 251 000 Supplies-Vehicle	500.00	0.00	0.00	0.00
01 452 260 000 Supplies-Minor Equipment	500.00	17.96	17.96	578.94
01 452 310 000 Professional Services	500.00	1,576.00	1,607.52	9,764.25
01 452 324 000 Cellular	340.00	0.00	0.00	0.00
01 452 352 000 Vehicle Insurance	420.00	370.08	411.16	408.70
01 452 361 001 Electric-Riverside	14,000.00	8,265.81	11,291.10	12,290.41
01 452 361 002 Electric-Central Park	1,200.00	711.81	1,903.38	813.19
01 452 361 003 Electric-Nature Center	470.00	331.01	451.17	357.81
01 452 361 005 Electric-Sports Complex	700.00	433.48	578.70	526.79
01 452 362 001 Natural Gas-Riverside	5,100.00	4,700.62	6,378.74	4,378.08
01 452 364 001 Sewage-Riverside	600.00	472.12	737.92	780.54
01 452 366 001 Water-Riverside	2,100.00	1,121.91	1,713.16	1,897.06
01 452 366 002 Water-Central Park	400.00	293.13	604.14	583.26
01 452 371 001 Contracted Services-Riverside	1,200.00	469.00	469.00	1,867.17
01 452 371 005 Contracted Services-Sports Complex	200.00	1,810.85	3,259.53	336.00
01 452 373 000 Building Maintenance: Supplies & Repairs	40,000.00	52,372.95	58,029.23	20,079.76
01 452 374 000 Repairs-Equipment/Maintenance	2,700.00	3,343.75	3,417.31	2,650.38
01 452 374 001 Repairs-Vehicle	2,500.00	0.00	0.00	90.52
01 452 460 000 Training/Seminars	100.00	0.00	0.00	60.00
01 452 700 000 Capital Outlay	5,000.00	14,422.77	14,422.77	52,935.49
TOTAL - PARKS AND RECREATION	85,306.00	95,527.16	111,172.18	115,616.61
<u>RAILROAD PARK</u>				
01 453 366 000 Railroad Park Water	250.00	1.65	1.65	(1.63)
01 453 381 000 Railroad Park Rent	1,200.00	3,550.00	3,550.00	1,200.00
TOTAL - RAILROAD PARK	1,450.00	3,551.65	3,551.65	1,198.37
<u>LIBRARY</u>				
01 456 540 000 Greenville Public Library Contribution	1,500.00	1,500.00	1,500.00	1,500.00
01 456 540 001 Greenville Public Library Pass Thru Grant				53,484.50
TOTAL - LIBRARY	1,500.00	1,500.00	1,500.00	54,984.50
<u>COMM DEV - PROFESSIONAL SRVS</u>				
01 463 100 000 Thiel RACP Grant pass through	0.00	1,657,500.00	1,657,500.00	0.00
TOTAL - COMM DEV - PROFESSIONAL SRVS	0.00	1,657,500.00	1,657,500.00	0.00
<u>DEBT SERVICE - PRINCIPAL</u>				
01 471 200 000 Bond Issue	245,000.00	245,000.00	245,000.00	240,000.00
01 471 200 001 Long Term Note - Municipal Building Roof	13,968.00	13,913.09	13,913.09	13,457.49
01 471 400 002 Small Borrowing - Police Cruisers	11,402.00	11,407.77	11,407.77	16,794.29
TOTAL - DEBT SERVICE - PRINCIPAL	270,370.00	270,320.86	270,320.86	270,251.78
<u>DEBT SERVICE - INTEREST</u>				
01 472 200 000 Bond Issue Interest	15,722.00	9,315.63	15,724.78	21,331.26
01 472 200 001 Long Term Note Interest - Municipal Building Roof	3,655.00	3,639.86	3,639.86	4,095.46

General Fund Current & Preceding Fiscal Years

	<u>2023 Budget</u>	<u>09/27/23 YTD Revenue</u>	<u>12/31/23 Projected Revenue</u>	<u>YTD Actual 12/31/2022</u>
01 472 400 002 Small Borrowing Interest - Police Cruisers	97.00	81.48	81.48	461.71
TOTAL - DEBT SERVICE - INTEREST	19,474.00	13,036.97	19,446.12	25,888.43
<u>FISCAL AGENT FEES</u>				
01 475 000 000 Fees-Fiscal Agent	1,078.00	1,185.25	1,185.25	1,077.50
TOTAL - FISCAL AGENT FEES	1,078.00	1,185.25	1,185.25	1,077.50
<u>EMPLOYER PAID BENEFITS - PENSION CONTRIBUTIONS</u>				
01 483 210 000 Volunteer Fire Relief State Aid	19,200.00	19,326.79	19,326.79	19,268.11
01 483 300 000 Non-uniform Pension Funds	52,126.00	1,129.17	55,248.00	38,193.94
TOTAL - EMPLOYER PAID BENEFITS - PENSION CONTRIBUTIONS	71,326.00	20,455.96	74,574.79	57,462.05
<u>INSURANCE - CASUALTY/SURETY</u>				
01 486 352 000 Insurance-Property & Liability	59,200.00	56,437.66	62,702.24	57,128.30
TOTAL - INSURANCE - CASUALTY/SURETY	59,200.00	56,437.66	62,702.24	57,128.30
<u>OTHER FINANCIAL USES</u>				
01 491 100 001 Tax Refunds - Real Estate	300.00	149.78	149.78	199.11
TOTAL - OTHER FINANCIAL USES	300.00	149.78	149.78	199.11
<u>INTERFUND OPERATING TRANSFERS</u>				
01 492 300 000 Transfer to Capital Reserve Fund	0.00	0.00	0.00	0.00
TOTAL - INTERFUND OPERATING TRANSFERS	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,465,201.00	3,671,179.71	4,369,558.38	2,503,043.70
USE OF CASH/FUND BALANCE	0.00		145,228.25	316,732.01

Fire Service Fund Current & Preceding Fiscal Years	2023 Budget	09/28/2023 YTD Revenue	12/31/23 Projected Revenue	YTD Actual 12/31/2022
REVENUE				
REAL PROPERTY TAXES				
14 301 120 000 Real Estate Tax-Current Year Fire Levy	94,023.00	88,304.43	92,765.42	92,445.27
14 301 220 000 Real Estate Tax-Prior Year Fire Levy	3,775.00	4,911.30	4,911.30	2,152.29
14 301 420 000 Real Estate Tax-Delin Fire	6,000.00	4,972.47	4,972.47	1,446.32
	103,798.00	98,188.20	102,649.19	96,043.88
INTEREST EARNINGS				
14 341 010 000 Interest-Checking	0.00	0.00	0.00	11.49
14 341 100 000 Interest Earnings	950.00	1,700.32	2,472.27	1,194.41
	950.00	1,700.32	2,472.27	1,205.90
INTERGOVERNMENTAL REVENUE - STATE				
14 354 002 000 State Fire Commissioners Grant	15,000.00	14,808.81	14,808.81	15,000.00
14 354 002 001 EMS Grant	0.00	10,000.00	10,000.00	8,325.05
14 354 010 003 DCED-PEMA COVID-19 Crisis EMS Grant	0.00	0.00	0.00	37,237.00
	15,000.00	24,808.81	24,808.81	60,562.05
STATE SHARED REVENUE AND ENTITLEMENTS				
14 355 051 000 Fire Pension Monies-State Aid	77,149.00	81,743.49	81,743.49	44,342.23
	77,149.00	81,743.49	81,743.49	44,342.23
CHARGES FOR SERVICES				
14 362 200 000 Fees-Special Fire Protection	17,000.00	13,485.00	16,804.22	15,745.00
14 364 120 000 Fire Service Fee	641,237.00	642,522.70	656,015.68	681,990.65
	658,237.00	656,007.70	672,819.90	697,735.65
MISCELLANEOUS REVENUES				
14 387 300 000 Donations to Fire Dept from Private Sources	500.00	0.00	500.00	100.00
14 395 000 000 Insurance Proceeds	0.00	4,086.31	4,086.31	0.00
	500.00	4,086.31	4,586.31	100.00
TOTAL REVENUE	855,634.00	866,534.83	889,079.96	899,989.71
EXPENDITURES				
GENERAL GOVERNMENT - ADMINISTRATIVE				
14 401 110 000 Salary-Borough Manager	3,500.00	2,557.78	3,547.22	5,308.59
14 401 110 001 Salary-Assistant Manager	15,000.00	11,321.08	15,192.89	4,829.62
14 401 110 002 Salary-Administrative Assistant	9,125.00	7,869.32	11,725.87	2,027.44
14 401 110 003 Wages-Financial Assistant	5,700.00	4,165.37	5,850.80	4,375.90
14 401 110 126 Wages-Clerical	6,656.00	3,814.26	5,668.15	7,240.00
14 401 156 000 Employee Benefits Buy-out	840.00	350.00	840.00	0.00
14 401 157 000 Health Insurance Reimbursements	1,050.00	133.93	168.09	240.49
14 401 192 000 Social Security	2,531.00	1,814.41	2,584.07	1,367.17
14 401 193 000 Medicare	397.00	424.17	604.07	320.00
14 401 194 000 Unemployment	242.00	329.73	335.79	146.80
14 401 195 000 Worker Compensation	85.00	48.06	53.40	27.80
14 401 196 000 Insurance-Health	7,607.00	2,832.46	3,789.12	3,417.71
14 401 198 000 Insurance-Dental	499.00	214.41	276.79	544.33
14 401 199 000 Insurance-LT Disability	161.00	112.52	152.19	103.81
14 401 199 001 Insurance-Vision	88.00	40.88	54.08	85.65
14 401 199 002 Insurance-Life	307.00	205.84	278.21	197.44
TOTAL - GEN GOV - ADMINISTRATIVE	53,788.00	36,234.22	51,120.76	30,232.75
PUBLIC SAFETY - FIRE				
14 411 112 000 Wages-Driver/Lieutenant	296,187.00	224,875.32	299,084.18	176,931.04
14 411 112 001 Wages-Overtime	61,882.00	14,876.53	21,018.87	83,105.03
14 411 115 000 Wages-Part Time	33,687.00	10,148.31	13,657.20	130,049.49
14 411 156 000 Employee Benefits Buy-out	13,440.00	26,964.50	35,952.67	12,600.00
14 411 157 000 Health Insurance Reimbursements	8,000.00	826.56	1,974.39	823.76
14 411 172 000 Holiday Pay	23,293.00	14,647.04	21,070.08	18,434.88
14 411 179 000 Longevity	2,075.00	725.00	2,075.00	2,075.00
14 411 180 000 Overtime FLSA	0.00	12,928.47	17,413.57	6,217.69
14 411 182 000 Shift Supervisor Rate	328.00	1,257.88	2,049.88	216.48
14 411 182 001 Call Back Time	7,649.00	3,635.65	4,714.94	5,269.10
14 411 192 000 Social Security	24,421.00	18,925.52	25,489.06	26,144.75
14 411 193 000 Medicare	5,712.00	4,426.20	5,961.25	6,114.62
14 411 194 000 Unemployment	2,939.00	2,401.02	2,697.14	2,535.53
14 411 195 000 Worker Compensation	44,702.00	40,040.98	44,845.91	40,535.02
14 411 196 000 Insurance-Health	73,246.00	21,904.60	29,634.56	21,515.04
14 411 197 000 Pension	77,149.00	81,743.49	81,743.49	44,342.23
14 411 197 001 PT Fire Fighters 401(a) Plan	2,784.00	170.53	170.53	3,203.72
14 411 198 000 Insurance-Dental	5,018.00	1,830.32	2,379.42	2,174.64
14 411 199 000 Insurance-LT Disability	1,455.00	986.09	1,314.79	633.24

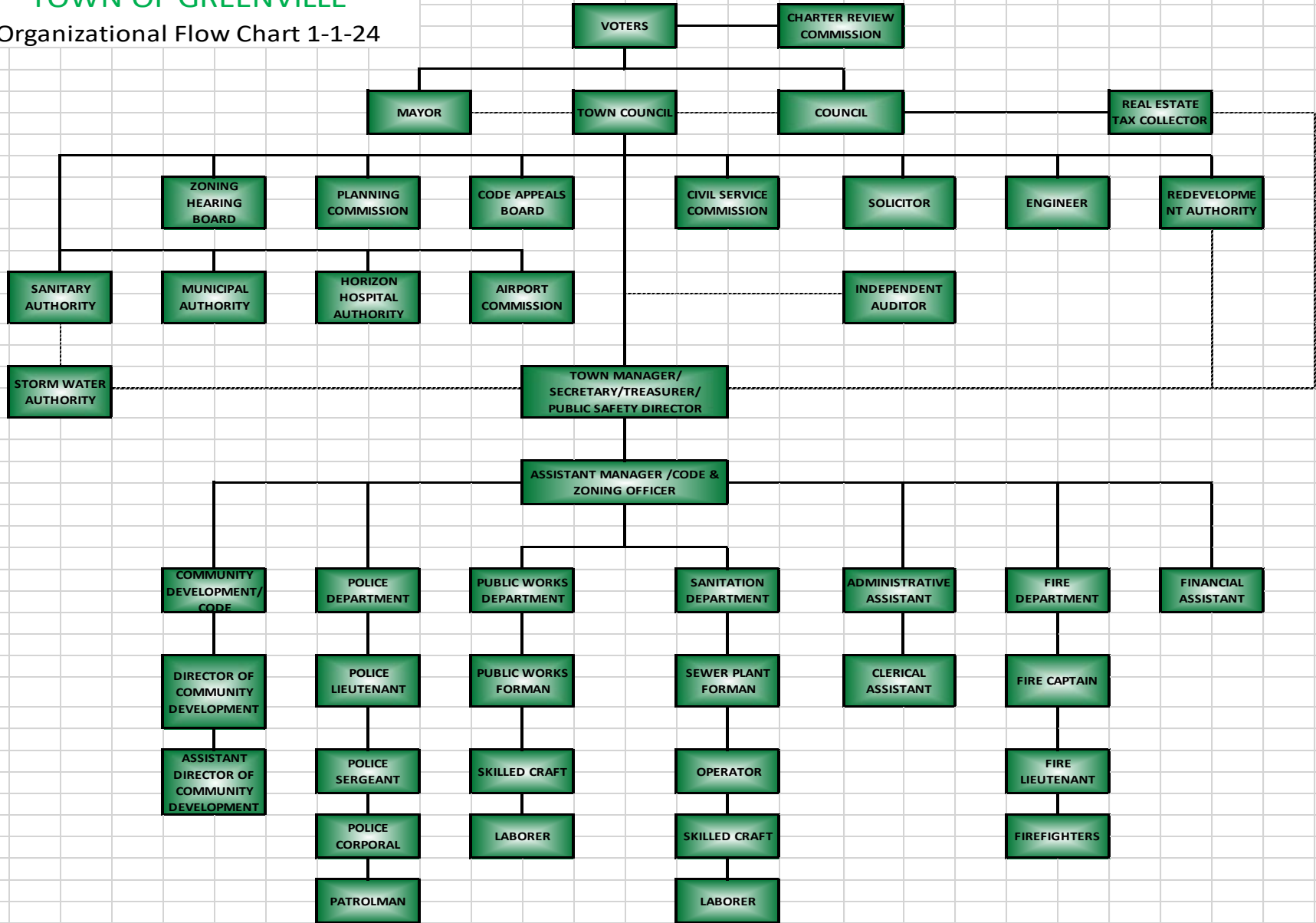
Fire Service Fund Current & Preceding Fiscal Years	2023 Budget	09/28/2023	12/31/23	YTD Actual
		YTD Revenue	Projected Revenue	12/31/2022
14 411 199 001 Insurance-Vision	835.00	272.29	363.05	334.08
14 411 199 002 Insurance-Life	2,388.00	1,696.00	2,261.33	1,152.00
14 411 210 000 Supplies-Office	1,400.00	526.60	587.43	1,037.55
14 411 213 000 Supplies-Computer Software	8,800.00	5,345.52	8,800.00	8,658.92
14 411 215 000 Postage	450.00	665.31	1,773.89	1,133.48
14 411 220 000 Supplies-General Operating	1,600.00	2,392.67	5,587.50	850.50
14 411 231 000 Fuel-Gasoline	200.00	109.55	109.55	54.61
14 411 232 000 Fuel-Diesel	5,500.00	4,380.26	6,158.95	6,852.30
14 411 237 000 Services-Medical	4,500.00	1,203.00	1,828.09	3,255.00
14 411 238 000 Supplies-Uniform	3,900.00	1,275.33	1,727.26	3,517.94
14 411 246 000 Supplies-Tire	2,500.00	0.00	2,500.00	0.00
14 411 250 000 Supplies-Building Maintenance	1,000.00	30.98	1,000.00	86.53
14 411 251 000 Supplies-Vehicle	290.00	0.00	290.00	113.58
14 411 261 000 Supplies-Minor Equipment	3,500.00	1,162.52	3,500.00	5,543.09
14 411 310 000 Professional Services	1,180.00	571.00	571.00	146.63
14 411 314 000 Fees-Legal Services	500.00	310.50	310.50	150.96
14 411 318 000 Employee Expense	120.00	80.00	80.00	88.00
14 411 321 000 Telephone	500.00	486.54	669.28	562.34
14 411 324 000 Cellular	400.00	720.20	960.21	960.42
14 411 325 000 Internet	500.00	339.99	453.14	528.52
14 411 352 000 Insurance - Vehicle	4,500.00	4,271.66	4,746.29	4,597.30
14 411 361 000 Electric	3,700.00	2,408.03	3,075.32	3,071.00
14 411 362 000 Natural Gas	3,000.00	2,172.27	2,994.47	3,226.09
14 411 364 000 Sewage	400.00	379.46	549.05	422.50
14 411 366 000 Water	1,400.00	938.59	1,329.95	1,238.00
14 411 373 000 Repairs-Building Maintenance	5,000.00	13,592.75	64,789.21	1,742.52
14 411 374 000 Repairs-Equipment Maintenance	3,500.00	5,638.82	11,591.01	2,094.28
14 411 374 001 Repairs-Vehicles	20,000.00	2,504.11	20,000.00	13,457.54
14 411 395 000 Donation Purchase	500.00	0.00	500.00	0.00
14 411 396 000 EMS Grant purchases	0.00	61,444.10	61,444.10	8,365.00
14 411 420 000 Dues/Subscriptions/Magazines	500.00	100.00	500.00	92.50
14 411 452 000 Services-Computer Support	4,500.00	4,480.21	6,593.27	5,567.95
14 411 458 000 Volunteer Firefighter	2,600.00	1,275.00	2,600.00	2,375.00
14 411 460 000 Training/Seminars	2,500.00	1,103.40	1,103.40	1,488.40
14 411 470 000 Testing	200.00	0.00	200.00	260.75
14 411 700 000 Capital Outlay	0.00	2,530.91	2,530.91	18,059.75
TOTAL - PUBLIC SAFETY - FIRE	776,330.00	607,721.58	837,325.05	684,006.29
OTHER FINANCIAL USES				
14 491 100 000 Refunds: Prior Year Revenues	0.00	189.96	189.96	210.00
TOTAL OTHER FINANCIAL USES	0.00	189.96	189.96	210.00
INTERFUND OPERATING TRANSFERS				
14 492 300 000 Transfer to Capital Reserve Fund	25,531.00	0.00	0.00	0.00
TOTAL - INTERFUND OPERATING TRANSFERS	25,531.00	0.00	0.00	0.00
TOTAL EXPENDITURES	855,649.00	644,145.76	888,635.77	714,449.04
Revenues over/under Expenses	0.00		444.19	185,540.67

Storm Water Fund Current & Preceding Fiscal Years	2023 Budget	09/29/2023	12/31/23	YTD Actual
		YTD Expenses	Projected Expense	09/30/2022
REVENUE				
INTEREST EARNINGS				
06 341 100 000 Interest Earnings	1,200.00	2,739.23	4,023.93	2,053.05
TOTAL INTEREST EARNINGS	1,200.00	2,739.23	4,023.93	2,053.05
CHARGES FOR SERVICES				
06 364 120 000 Services-Storm Water Fees	403,020.00	406,978.84	411,862.59	410,526.58
06 364 129 000 Lien Origination Fees	0.00	178.25	178.25	370.00
06 364 130 000 Lien Satisfaction Fees	0.00	84.93	84.93	150.00
TOTAL CHARGES FOR SERVICES	403,020.00	407,242.02	412,125.77	411,046.58
TOTAL REVENUE	404,220.00	409,981.25	416,149.69	413,099.63
EXPENDITURES				
GENERAL GOVERNMENT - ADMINISTRATIVE				
06 401 110 000 Salary-Manager	3,500.00	2,557.59	3,483.44	5,212.20
06 401 110 001 Salary-Assistant Manager	15,000.00	11,321.08	15,713.66	9,113.34
06 401 110 002 Salary-Administrative Assistant	9,125.00	7,869.33	10,088.48	1,880.72
06 401 110 003 Salary-Financial Assistant	5,700.00	4,165.37	5,852.34	4,376.16
06 401 126 000 Wages-Clerical	4,992.00	2,860.70	4,230.98	7,208.00
06 401 156 000 Employee Benefits Buy-out	630.00	350.00	455.00	0.00
06 401 157 000 Health Insurance Reimbursements	489.00	134.87	171.02	279.56
06 401 192 000 Social Security	2,415.00	1,756.40	2,527.46	1,625.55
06 401 193 000 Medicare	565.00	411.05	591.50	379.92
06 401 194 000 Unemployment	228.00	306.70	311.91	161.01
06 401 195 000 Worker Compensation	81.00	45.81	50.89	32.10
06 401 196 000 Insurance-Health	8,028.00	3,149.80	4,192.38	4,288.43
06 401 198 000 Insurance-Dental	499.00	202.07	262.69	606.87
06 401 199 000 Insurance-LT Disability	153.00	107.64	147.14	118.66
06 401 199 001 Insurance-Vision	88.00	38.43	51.30	95.75
06 401 199 002 Insurance-Life	290.00	197.48	270.55	223.74
TOTAL - GEN GOV - ADMINISTRATIVE	51,783.00	35,474.32	48,400.75	35,602.01
STORM WATER MANAGEMENT AND TREATMENT				
06 431 220 000 Street/Gutter Cleaning Supplies	2,000.00	461.69	2,000.00	0.00
06 431 251 000 Supplies-Streetsweeper	2,500.00	124.07	2,500.00	0.00
06 431 455 000 Repairs-Streetsweeper	4,000.00	1,673.29	1,730.18	1,811.26
TOTAL - STORM WATER MANAGEMENT AND TREATMENT	8,500.00	2,259.05	6,230.18	1,811.26
STORM WATER MANAGEMENT AND TREATMENT				
06 436 112 000 Wages-Maintenance	65,156.00	43,614.40	65,029.07	68,176.70
06 436 156 000 Employee Benefits Buy-out	0.00	0.00	0.00	1,750.00
06 436 157 000 Health Insurance Reimbursements	2,200.00	1,109.92	1,744.79	1,257.11
06 436 179 000 Longevity	105.00	0.00	105.00	0.00
06 436 180 000 Overtime	0.00	0.00	0.00	0.00
06 436 192 000 Social Security	4,046.00	2,505.11	3,231.59	4,132.25
06 436 193 000 Medicare	946.00	585.91	755.82	966.43
06 436 194 000 Unemployment	399.00	414.94	421.16	538.54
06 436 195 000 Worker Compensation	5,611.00	3,174.30	4,796.37	3,198.00
06 436 196 000 Insurance-Health	19,723.00	17,980.30	24,722.91	19,263.04
06 436 198 000 Insurance-Dental	1,282.00	1,143.98	1,551.24	1,412.28
06 436 199 000 Insurance-LT Disability	261.00	237.53	320.43	311.46
06 436 199 001 Insurance-Vision	217.00	190.70	264.12	225.61
06 436 199 002 Insurance-Life	525.00	432.40	578.98	593.63
06 436 210 000 Supplies-Office	1,000.00	159.30	210.44	442.55
06 436 215 000 Postage	2,900.00	1,594.29	2,302.15	3,101.45
06 436 220 000 Supplies-Storm Sewers	3,500.00	2,322.06	3,455.23	1,417.99
06 436 237 000 Services-Medical	200.00	0.00	200.00	10.32
06 436 252 000 Maintenance-Supplies	1,500.00	0.00	1,500.00	0.00
06 436 253 000 Maintenance-Sewer Jet	1,500.00	0.00	1,500.00	0.00
06 436 261 000 Supplies-Minor Equipment	1,500.00	0.00	1,500.00	0.00
06 436 310 000 Professional Services	250.00	123.36	123.36	214.63
06 436 311 000 Fees-Audit	4,500.00	4,500.00	4,500.00	4,500.00
06 436 313 000 Fees-Engineering	95,000.00	48,132.64	95,398.89	63,776.94
06 436 314 000 Fees-Legal Services	14,000.00	1,417.22	14,000.00	1,302.00
06 436 317 000 Fees-PA One Call	100.00	0.00	0.00	5.30
06 436 318 000 Employee Expense	500.00	0.00	500.00	0.00
06 436 341 000 Advertising	1,000.00	412.90	412.90	0.00
06 436 372 000 Maintenance- Storm Sewer	35,000.00	0.00	35,000.00	5,608.07
06 436 374 000 Maintenance-Equipment	2,500.00	0.00	2,500.00	0.00
06 436 452 000 Services-Computer Support	4,000.00	1,394.83	2,015.53	1,923.04

Storm Water Fund Current & Preceding Fiscal Years	<u>2023 Budget</u>	<u>09/29/2023</u>	<u>12/31/23</u>	<u>YTD Actual</u>
		<u>YTD</u>	<u>Projected</u>	<u>09/30/2022</u>
		<u>Expenses</u>	<u>Expense</u>	
06 436 700 000 Capital Outlay	35,000.00	0.00	35,000.00	47,178.64
TOTAL - STORM WATER MANAGEMENT AND TREATMENT	304,421.00	131,446.09	303,639.99	231,305.98
<u>DEBT SERVICE - PRINCIPAL</u>				
06 471 200 000 PENNVEST Note - Brackin Alley	20,296.00	13,507.69	20,296.00	20,093.51
DEBT SERVICE - PRINCIPAL	20,296.00	13,507.69	20,296.00	20,093.51
<u>DEBT SERVICE - INTEREST</u>				
06 472 200 000 PENNVEST Note Interest - Brackin Alley	2,865.00	1,932.15	2,865.00	3,066.25
TOTAL - DEBT SERVICE - INTEREST	2,865.00	1,932.15	2,865.00	3,066.25
<u>INTERFUND OPERATING TRANSFERS</u>				
06 491 100 000 Refunds: Prior Year Revenues	0.00	0.00	0.00	499.75
06 492 300 000 Transfer to Capital Reserve	16,355.00	0.00	16,355.00	0.00
TOTAL - INTERFUND OPERATING TRANSFERS	16,355.00	0.00	16,355.00	499.75
TOTAL EXPENDITURES	404,220.00	184,619.30	397,786.92	292,378.76
Revenues over/ <u>under</u> expenses			18,362.77	120,720.87

TOWN OF GREENVILLE

Organizational Flow Chart 1-1-24



BUDGET SCHEDULE

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

DATE	ACTIVITY
August 1 – September 2, 2023	Department heads start preparing their 2024 budget proposals
September 6, 2023	Department Heads meet with Strategic Management Committee (SMC)
September 1 - September 30, 2023	Jasson and Dave will work on the 2024 Budget Revenues and Expenses with the SMC
October 4, 2023	SMC meets to review the draft of the Proposed Budgets
October 23, 2023	Public presentation of the draft proposals for the 2024 Budgets
November 8, 2023	Discuss the 2024 Final Budgets at Work Session
November 13, 2023	The 2024 Budget is open for discussion at the Regular Council meeting Motion to advertise 2024 Tax Ordinances and Budgets
November 15, 2023	Legal Notice that the 2024 Budgets and Tax Ordinances are available to the public for review
November 27, 2023	Special Council Meeting to adopt the 2024 Budgets and Tax Ordinances

Lastly, the completed budgets result from a considerable amount of teamwork, which reflects the professionalism of the Town of Greenville staff and Council. Only through such dedicated and hard-working individuals could the time-consuming and complicated process of creating a budget come to fruition. Sincere appreciation is extended to everyone involved, especially Act 47 Coordinator Dr. Mary Jane Kuffner Hirt and the Strategic Management Committee: Paul Hamill, Jean Carr, and Anne Butcher.

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

Sincerely yours,

Jasson W. Urey

Jasson W. Urey
Manager/Treasurer



Town of Greenville 2024
General Fund Budget

	2024 Budget	2023 Budget
REVENUE		
<u>REAL PROPERTY TAXES</u>		
01 301 100 000 Real Estate Tax-Current Year	371,926	376,093
01 301 110 000 Real Estate Tax-Current Debt	327,914	331,589
01 301 200 000 Real Estate Tax-Genl -Prior Year	24,361	61,200
01 301 210 000 Real Estate Tax-Debt-Prior Year	17,622	26,800
01 301 400 000 Real Estate Tax-Delin Face	48,166	21,000
01 301 410 000 Real Estate Tax-Delin Debt	19,886	8,400
	809,875	825,082
<u>LOCAL TAX ENABLING ACT (ACT 511) TAXES</u>		
01 310 030 000 Per Capita Tax-Delin	350	750
01 310 100 000 Real Estate Transfer Tax	100,000	74,000
01 310 210 000 EIT-Current Year	974,646	618,216
01 310 220 000 EIT-Prior Year	235,321	207,015
01 310 230 000 EIT-Two years delin	12,280	7,500
01 310 240 000 EIT-Non Res Current	68,435	65,000
01 310 250 000 EIT-Non-Res Prior Year	20,249	12,456
01 310 260 000 EIT-Non-Res-2 years delin	200	200
01 310 510 000 Local Serv Tax-Current Year	68,400	64,200
01 310 520 000 Local Serv Tax-Prior Year	15,879	20,000
	1,495,760	1,069,337
<u>BUSINESS LICENSES AND PERMITS</u>		
01 321 420 000 License-Regulated Rental Unit	43,000	43,000
01 321 610 000 Permit-Solicitation	100	100
01 321 800 000 Fees-Cable Television Franchise	75,433	80,000
01 321 900 000 Fees-Solid Waste Franchise	35,000	35,000
	153,533	158,100
<u>NON-BUSINESS LICENSES AND PERMITS</u>		
01 322 200 000 Permit-Demolition	200	400
01 322 500 000 Permit-Street Opening	1,500	400
01 322 810 000 Permit-Utility License Fee	3,283	3,283
	4,983	4,083
<u>FINES AND FORFEITS</u>		
01 331 100 000 Fines-District Magistrate	10,500	10,500
01 331 110 000 Fines-Vehicle Code Violations	5,100	6,000
01 331 120 000 Fines-Court of Common Pleas	13,375	11,800
01 331 130 000 Fines-State Shared Penalties	2,500	2,600
01 331 140 000 Fines-Parking Tickets	75	80
01 332 100 000 Restitution-Police	75	200
	31,625	31,180
<u>INTEREST EARNINGS</u>		
01 341 010 000 Interest-Checking	23	21
01 341 020 000 Interest-Savings	8,335	2,500



Town of Greenville 2024 General Fund Budget

	2024 Budget	2023 Budget
	8,358	2,521
<u>RENTS AND ROYALTIES</u>		
01 342 106 000 Rent-Sports Complex Fields	7,000	7,000
01 342 107 000 Rent-Riverside Park Fields	1,000	2,500
01 342 200 000 Rent-Sewer Plant	8,000	8,000
01 342 230 000 Rent-Recreation Center	12,000	12,000
01 342 250 000 Rent-Nature Center	1,500	1,500
01 342 510 000 Well Drilling Proceeds	100	50
	29,600	31,050
<u>INTERGOVERNMENTAL REVENUE - STATE</u>		
01 354 020 000 Narcotics Task Force	450	450
01 354 027 000 DUI Task Force	700	2,000
01 354 090 000 CDBG Grant Reimbursement	34,000	34,000
01 354 150 000 Recycling Grant	2,000	1,900
	37,150	38,350
<u>STATE SHARED REVENUE AND ENTITLEMENTS</u>		
01 355 010 000 Public Utility Realty Tax	1,800	1,701
01 355 040 000 Alcoholic Beverage Licenses	2,050	2,050
01 355 050 000 Police Pension Monies-State Aid	114,521	90,265
01 355 052 000 Non-Uniform Pension Monies-State Aid	42,536	52,126
01 355 053 000 Volunteer Fire Relief-State Aid	19,200	19,200
01 355 080 000 State Unconventional Gas Well Fund Proceeds	7,000	4,450
	187,107	169,792
<u>CHARGES FOR SERVICES</u>		
01 361 161 000 Bid Specification Receipts	50	50
01 361 340 000 Fees-Zoning Hearing	1,100	1,100
01 361 710 000 Photocopies	10	15
01 362 110 000 Police Reports	1,500	2,000
01 362 210 000 Fire Reports	50	50
01 362 410 000 Permit-Building UCC	4,523	45,000
01 362 410 001 Permit-Building Non-UCC	900	850
01 362 470 000 Property Maintenance Fees	150	150
01 364 600 000 Host Municipality Fee for Solid Waste Facility	3,500	3,500
	11,783	52,715
<u>MISCELLANEOUS REVENUES</u>		
01 380 110 000 Miscellaneous Revenues	1,350	10,000
01 381 100 000 Health Insurance Premiums	72,239	63,691
01 387 100 000 Donations/Contributions from Private Sources	450	1,800
01 387 200 000 Donations to Police Dept from Private Sources	450	2,500
	74,489	77,991
<u>OTHER FINANCING SOURCES</u>		
01 391 100 000 Sale of General Fixed Assets	500	500
01 393 000 000 Loan Proceeds	0	0



Town of Greenville 2024 General Fund Budget

	2024 Budget	2023 Budget
01 395 000 000 Insurance Proceeds	4,500	4,500
	5,000	5,000
TOTAL REVENUE	2,849,263	2,465,201
EXPENDITURE		
<u>GENERAL GOVERNMENT - LEGISLATIVE</u>		
01 400 352 000 Insurance-Public Officials	1,100	1,100
01 400 353 000 Bond-Council President	245	245
01 400 460 000 Training/Seminars	1,500	1,500
	2,845	2,845
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>		
01 401 110 000 Salary-Town Manager	68,000	49,000
01 401 110 001 Salary-Assistant Manager	35,000	15,000
01 401 110 002 Salary-Administrative Assistant	24,000	7,300
01 401 126 000 Wages-Clerical Assistant	19,999	11,648
01 401 127 000 Wages-Intern	5,200	0
01 401 156 000 Employee Benefits Buy-out	2,700	1,470
01 401 157 000 Health Insurance Reimbursements	1,000	1,000
01 401 180 000 Overtime	0	0
01 401 192 000 Social Security	9,281	5,234
01 401 193 000 Medicare	2,171	1,224
01 401 194 000 Unemployment	670	428
01 401 195 000 Worker Compensation	316	175
01 401 196 000 Insurance-Health	29,457	14,360
01 401 198 000 Insurance-Dental	1,857	1,032
01 401 199 000 Insurance-LT Disability	466	305
01 401 199 001 Insurance-Vision	309	176
01 401 199 002 Insurance-Life	859	552
01 401 210 000 Supplies-Office	6,500	5,500
01 401 213 000 Supplies-Computer Software	1,000	345
01 401 215 000 Postage	600	710
01 401 237 000 Service-Medical	0	50
01 401 261 000 Supplies-Minor Equipment	750	400
01 401 310 000 Professional Services	650	300
01 401 311 000 Services-Audit	18,200	20,500
01 401 318 000 Employee Expenses	500	500
01 401 321 000 Telephone	650	700
01 401 324 000 Cellular	550	600
01 401 325 000 Internet	950	750
01 401 341 000 Advertising & Printing	4,500	4,500
01 401 353 001 Bond-Manager	368	368
01 401 353 002 Bond-Administrative Assistant	368	450
01 401 384 000 Rental-Office Equipment	1,925	1,725
01 401 420 000 Dues/Subscriptions/Magazines	3,700	3,700



Town of Greenville 2024 General Fund Budget

	2024 Budget	2023 Budget
01 401 451 000 Borough Code Codification Expense	3,600	3,655
01 401 452 000 Services-Computer Support	15,000	15,000
01 401 460 000 Training/Seminars	2,500	2,500
01 401 530 000 Mercer County Council of Governments	975	975
01 401 700 000 Capital Outlay	0	3,500
	264,571	175,632
<u>GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION</u>		
01 402 126 000 Wages-Finance Assistant	52,000	31,350
01 402 157 000 Health Insurance Reimbursements	500	500
01 402 192 000 Social Security	3,224	1,944
01 402 193 000 Medicare	754	455
01 402 194 000 Unemployment	228	157
01 402 195 000 Worker Compensation	110	65
01 402 196 000 Insurance-Health	14,270	8,531
01 402 198 000 Insurance-Dental	803	552
01 402 199 000 Insurance-LT Disability	189	130
01 402 199 001 Insurance-Vision	134	92
01 402 199 002 Insurance- Life	307	211
01 402 237 000 Service-Medical	0	50
01 402 353 000 Bond-Financial Secretary	441	441
01 402 460 000 Training/Seminars	0	0
	72,960	44,478
<u>GENERAL GOVERNMENT - TAX COLLECTION</u>		
01 403 105 000 Salary-Tax Collector	4,275	4,275
01 403 192 000 Social Security	265	265
01 403 193 000 Medicare	62	62
01 403 212 001 Forms/Postage-Real Estate	1,600	1,600
01 403 212 002 Forms/Postage-Earned Income Tax	775	400
01 403 212 003 Forms/Postage-Local Services Tax	300	214
01 403 220 000 Supplies-General Operating	3,600	3,600
01 403 318 001 Collection Fees: Earned Income Tax Current	17,400	13,900
01 403 318 002 Collection Fees: Earned Income Tax Delin	4,200	4,200
01 403 319 001 Collection Fees: Local Services Tax Current	1,400	1,375
01 403 319 003 Collection Fees: Non-Resident EITCurrent	1,400	1,000
01 403 319 004 Collection Fees: Non-Resident EIT Delin	320	320
01 403 353 000 Bond-Real Estate Tax Collector	0	0
	35,597	31,211
<u>GENERAL GOVERNMENT - SOLICITOR/LEGAL SERVICES</u>		
01 404 314 000 Fees-Solicitor General	8,000	6,500
01 404 314 004 Labor Relations Legal Fees	2,600	40,000
01 404 314 005 Legal Matters	3,500	3,500
	14,100	50,000
<u>GENERAL GOVERNMENT - ENGINEERING SERVICES</u>		



Town of Greenville 2024 General Fund Budget

	2024 Budget	2023 Budget
01 408 313 000 Fees-Engineering	100,000	80,000
	100,000	80,000
 <u>GENERAL GOVERNMENT - BOROUGH BUILDING</u>		
01 409 220 000 Supplies-General Operating	1,250	1,250
01 409 261 000 Supplies-Minor Equipment	300	300
01 409 361 000 Electric	9,500	8,000
01 409 361 001 Electric - 137 Main St	700	450
01 409 362 000 Natural Gas	4,000	3,750
01 409 362 001 Natural Gas - 137 Main St	2,300	1,800
01 409 364 000 Sewage	475	350
01 409 364 001 Sewage - 137 Main St	0	0
01 409 366 000 Water	1,400	1,050
01 409 366 001 Water - 137 Main St	0	0
01 409 368 000 Storm Water Fee	15,700	15,700
01 409 369 000 Fire Service Fee	3,150	3,150
01 409 373 000 Repairs-Building Maintenance	3,000	2,000
01 409 373 001 Repairs-Building Maintenance - 137 Main St	200	200
01 409 374 000 Repairs-Equipment	100	100
01 409 430 000 Taxes-137 Main	0	0
	42,075	38,100
 <u>PUBLIC SAFETY - POLICE</u>		
01 410 112 000 Wages-Full Time	541,154	503,849
01 410 115 000 Wages-Part Time	14,928	10,500
01 410 156 000 Employee Benefits Buy-out	13,800	12,600
01 410 157 000 Health Insurance Reimbursements	15,050	8,129
01 410 172 000 Holiday Pay	21,915	19,480
01 410 179 000 Longevity	750	750
01 410 180 000 Overtime	60,000	40,979
01 410 180 001 Over-Time Drug Task Force	2,284	2,284
01 410 181 000 Court Hearing Pay	18,666	16,563
01 410 182 000 Officer in Charge Pay	4,045	3,221
01 410 187 000 Turnaround Pay	2,288	6,459
01 410 188 000 Shift Differential	0	2,802
01 410 192 000 Social Security	1,446	1,462
01 410 193 000 Medicare	9,793	9,548
01 410 194 000 Unemployment	2,945	3,237
01 410 195 000 Worker Compensation	39,632	36,145
01 410 196 000 Insurance-Health	93,355	98,607
01 410 197 000 Pension	114,521	90,265
01 410 198 000 Insurance-Dental	5,185	6,189
01 410 199 000 Insurance-LT Disability	1,848	2,058
01 410 199 001 Insurance-Vision	921	1,088
01 410 199 002 Insurance-Life	3,184	3,582



Town of Greenville 2024 General Fund Budget

	2024 Budget	2023 Budget
01 410 210 000 Supplies-Office	950	950
01 410 215 000 Postage	750	860
01 410 220 000 Supplies-General Operating	1,000	1,000
01 410 231 000 Fuel-Gasoline	17,000	22,000
01 410 237 000 Service-Medical	250	1,000
01 410 238 000 Supplies-Uniforms	8,400	9,200
01 410 239 000 Supplies-Ammunition	4,500	2,750
01 410 246 000 Supplies-Tires	2,500	2,500
01 410 251 000 Supplies-Vehicle	270	270
01 410 261 000 Supplies-Minor Equipment	1,200	850
01 410 310 000 Professional Services	8,000	8,000
01 410 318 000 Employee Expenses	2,154	1,100
01 410 321 000 Telephone	800	1,000
01 410 324 000 Cellular	2,000	2,000
01 410 325 000 Internet	800	650
01 410 327 000 Services-Radio	1,100	1,100
01 410 352 001 Insurance - Police Professional	7,300	7,300
01 410 352 002 Insurance - Vehicle	5,900	5,900
01 410 374 000 Repairs-Equipment	150	150
01 410 374 001 Repairs-Vehicle	7,500	8,000
01 410 384 000 Rental-Office Equipment	1,050	1,000
01 410 395 000 Donation Purchases	2,500	2,500
01 410 420 000 Dues/Subscriptions/Magazines	500	350
01 410 452 000 Services-Computer Support	18,000	16,000
01 410 460 000 Training/Seminars	3,500	3,500
01 410 470 000 Testing	200	200
01 410 700 000 Capital Outlay	0	0
	1,065,984	979,927
 <u>PUBLIC SAFETY - CODE ENFORCEMENT</u>		
01 413 110 002 Salary-Code Secretary Admin	12,000	17,445
01 413 114 001 Salary-Code Officer/DCD	22,200	18,500
01 413 114 002 Salary-Code Officer/DCD CDBG	33,600	28,000
01 413 114 003 Salary-Code Officer/DCD-Admin	1,800	58
01 413 114 004 Wages-Assistant DCD	42,000	0
01 413 156 000 Employee Benefits Buy-out	0	1,050
01 413 157 000 Health Insurance Reimbursements	1,210	1,210
01 413 192 000 Social Security	6,919	4,033
01 413 193 000 Medicare	1,618	943
01 413 194 000 Unemployment	644	416
01 413 195 000 Worker Compensation	357	280
01 413 196 000 Insurance-Health	27,084	6,837
01 413 198 000 Insurance-Dental	1,471	316
01 413 199 000 Insurance-LT Disability	418	300



Town of Greenville 2024 General Fund Budget

	2024 Budget	2023 Budget
01 413 199 001 Insurance-Vision	270	68
01 413 199 002 Insurance-Life	812	539
01 413 210 000 Supplies-Office	1,500	1,200
01 413 215 000 Postage	2,000	1,300
01 413 231 000 Vehicle Fuel	1,000	600
01 413 238 000 Supplies-Uniforms	900	400
01 413 310 000 Professional Services	7,000	14,000
01 413 318 000 Employee Expense	200	200
01 413 321 000 Telephone	240	240
01 413 324 000 Cellular	500	700
01 413 352 000 Vehicle Insurance	1,100	1,100
01 413 374 001 Vehicle Maintenance	800	1,500
01 413 375 000 Tires	250	250
01 413 420 000 Dues/Subscriptions/Magazines	80	75
01 413 450 000 Contracted Services-PA UCC Inspections	0	48,732
01 413 452 000 Services-Computer Support	4,300	3,687
01 413 460 000 Training/Seminars	1,500	1,000
01 413 530 000 Fees-DCED Permit	0	200
	173,773	155,179
 <u>PUBLIC SAFETY - PLANNING AND ZONING</u>		
01 414 110 000 Wages-Zoning Officer	2,400	2,000
01 414 192 000 Social Security	149	124
01 414 193 000 Medicare	35	29
01 414 194 000 Unemployment	11	11
01 414 195 000 Worker Compensation	10	13
01 413 196 000 Insurance-Health	777	675
01 413 198 000 Insurance-Dental	40	23
01 413 199 000 Insurance-LT Disability	9	9
01 413 199 001 Insurance-Vision	7	4
01 413 199 002 Insurance-Life	15	15
01 414 210 000 Supplies-Office	30	30
01 414 215 000 Postage	10	10
01 414 310 000 Professional Services	700	700
01 414 314 000 Fees-Legal	1,050	1,050
01 414 341 000 Advertising & Printing	325	225
01 414 530 000 Mercer County Regional Planning Commission	4,232	4,165
	9,800	9,083
 <u>PUBLIC WORKS - HIGHWAYS</u>		
01 430 112 000 Wages-Full Time	183,722	164,128
01 430 156 000 Employee Benefits Buy-out	3,780	4,200
01 430 157 000 Health Insurance Reimbursements	2,600	2,600
01 430 179 000 Longevity	0	483
01 430 180 000 Overtime	1,740	4,485



Town of Greenville 2024 General Fund Budget

	2024 Budget	2023 Budget
01 430 192 000 Social Security	11,741	10,632
01 430 193 000 Medicare	2,746	2,487
01 430 194 000 Unemployment	998	969
01 430 195 000 Worker Compensation	15,465	11,745
01 430 196 000 Insurance-Health	53,254	34,649
01 430 198 000 Insurance-Dental	2,810	2,225
01 430 199 000 Insurance-LT Disability	668	617
01 430 199 001 Insurance-Vision	468	376
01 430 199 002 Insurance-Life	1,328	1,265
01 430 210 000 Supplies-Office	200	400
01 430 220 000 Supplies-General Operating	1,600	1,900
01 430 229 000 Meal Allowance	50	50
01 430 231 000 Fuel-Gasoline	2,315	3,000
01 430 232 000 Fuel-Diesel	17,684	20,000
01 430 235 000 Lubricants	500	500
01 430 237 000 Services-Medical	550	550
01 430 238 000 Supplies-Uniform	4,100	3,511
01 430 246 000 Supplies-Tires	4,500	3,800
01 430 251 000 Supplies-Vehicle	100	100
01 430 261 000 Supplies-Minor Equipment	2,000	1,500
01 430 310 000 Professional Services	1,000	825
01 430 318 000 Employee Expense	150	150
01 430 324 000 Cellular	250	400
01 430 325 000 Internet	480	480
01 430 352 000 Insurance - Vehicle	2,500	2,500
01 430 361 000 Electric	1,700	1,500
01 430 362 000 Natural Gas	2,500	2,475
01 430 364 000 Sewage	450	200
01 430 366 000 Water	850	950
01 430 373 000 Building Maintenance: Supplies & Repairs	750	750
01 430 374 000 Repairs-Equipment	100	100
01 430 385 000 Rental-Equipment	250	250
01 430 452 000 Services-Computer Support	1,500	1,500
01 430 460 000 Training/Seminars	250	240
01 430 700 000 Capital Outlay	10,800	0
	338,449	288,492
 <u>PUBLIC WORKS - WINTER MAINTENANCE</u>		
01 432 245 001 Supplies-Salt	8,000	7,500
01 432 245 002 Supplies-Anti-Skid	3,000	2,800
01 432 245 003 Supplies-Ice Melt	1,200	0
01 432 260 000 Winter Mnt/Snow Removal Tools	50	50
	12,250	10,350
 <u>PUBLIC WORKS - TRAFFIC LIGHTS</u>		



Town of Greenville 2024 General Fund Budget

	2024 Budget	2023 Budget
01 433 220 000 Supplies-Traffic Control Devices	1,850	1,850
01 433 262 000 Street Signs	4,500	3,650
01 433 361 000 Traffic Lights Electric	7,000	6,300
	13,350	11,800
<u>PUBLIC WORKS - STREET LIGHTS</u>		
01 434 220 000 Supplies-Street Lighting	1,200	650
01 434 361 000 Street Lights Electric	52,200	51,000
	53,400	51,650
<u>PUBLIC WORKS - SIDEWALKS AND CURBS</u>		
01 435 220 000 Supplies-Sidewalks/Curbs	500	500
01 435 240 000 Repairs-Sidewalks/Curbs	500	500
	1,000	1,000
<u>PUBLIC WORKS - REPAIRS OF VEHICLES/EQUIPMENT</u>		
01 437 374 000 Repairs-Equipment	10,500	4,800
01 437 374 001 Repairs-Vehicle	13,500	7,200
	24,000	12,000
<u>PUBLIC WORKS - ALLEYS/GUARDRAILS</u>		
01 438 220 000 Supplies-Cold Patch/Limestone	14,000	10,000
01 438 249 000 Alleys	3,000	3,000
01 438 250 000 Parking Facilities	2,500	0
01 438 432 000 Bridge Inspections	400	450
	19,900	13,450
<u>PARKS AND RECREATION</u>		
01 452 220 000 General Operating Supplies	1,500	1,500
01 452 222 000 Supplies-Chemicals	75	75
01 452 231 000 Fuel-Gasoline	1,650	1,501
01 452 232 000 Fuel-Diesel	2,800	3,000
01 452 237 000 Services-Medical	200	200
01 452 246 000 Supplies-Tires	500	500
01 452 251 000 Supplies-Vehicle	100	500
01 452 260 000 Supplies-Minor Equipment	500	500
01 452 310 000 Professional Services	1,500	500
01 452 324 000 Cellular	0	340
01 452 352 000 Vehicle Insurance	420	420
01 452 361 001 Electric-Riverside	12,000	14,000
01 452 361 002 Electric-Central Park	1,000	1,200
01 452 361 003 Electric-Nature Center	500	470
01 452 361 005 Electric-Sports Complex	700	700
01 452 362 001 Natural Gas-Riverside	6,500	5,100
01 452 364 001 Sewage-Riverside	800	600
01 452 366 001 Water-Riverside	1,800	2,100
01 452 366 002 Water-Central Park	650	400
01 452 371 001 Contracted Services-Riverside	700	1,200



Town of Greenville 2024 General Fund Budget

	2024 Budget	2023 Budget
01 452 371 005 Contracted Services-Sports Complex	2,400	200
01 452 373 000 Building Maintenance: Supplies & Repairs	40,000	40,000
01 452 374 000 Repairs-Equipment/Maintenance	3,500	2,700
01 452 374 001 Repairs-Vehicle	50	2,500
01 452 460 000 Training/Seminars	100	100
01 452 700 000 Capital Outlay	5,000	5,000
	84,945	85,306
 <u>RAILROAD PARK</u>		
01 453 366 000 Railroad Park Water	250	250
01 453 381 000 Railroad Park Rent	3,800	1,200
	4,050	1,450
 <u>LIBRARY</u>		
01 456 540 000 Greenville Public Library Contribution	1,500	1,500
	1,500	1,500
 <u>COMMUNITY DEVELOPMENT</u>		
01 462 310 000 Professional Services	28,000	0
01 462 314 000 Solicitor	4,500	0
01 462 314 005 Legal Matters	28,000	0
	60,500	0
 <u>DEBT SERVICE - PRINCIPAL</u>		
01 471 200 000 Bond Issue	250,000	245,000
01 471 200 001 Long Term Note - Municipal Building Roof	14,431	13,968
01 471 400 002 Small Borrowing-Police Cruisers	12,381	11,402
	276,812	270,370
 <u>DEBT SERVICE - INTEREST</u>		
01 472 200 000 Bond Issue Interest	9,688	15,722
01 472 200 001 Long Term Note - Municipal Building Roof	3,192	3,655
01 472 400 002 Small Borrowing Interest-Police Cruisers	1,191	97
01 472 600 000 TAN Interest	0	0
	14,071	19,474
 <u>FISCAL AGENT FEES</u>		
01 475 000 000 Fiscal Agent Fees	1,200	1,078
	1,200	1,078
 <u>EMPLOYER PAID BENEFITS - PENSION CONTRIBUTIONS</u>		
01 483 210 000 Volunteer Fire Relief State Aid	19,400	19,200
01 483 300 000 Non-uniform Pension Funds	42,536	52,126
	61,936	71,326
 <u>INSURANCE - CASUALTY/SURETY</u>		
01 486 352 000 Insurance-Property & Liability	63,000	59,200
	63,000	59,200
 <u>OTHER FINANCIAL USES</u>		
01 491 100 001 Tax Refunds - Real Estate	300	300
	300	300



Town of Greenville 2024
General Fund Budget

	2024 Budget	2023 Budget
<u>INTERFUND OPERATING TRANSFERS</u>		
01 492 300 000 Transfer to Capital Reserve Fund	36,895	0
	<u>36,895</u>	<u>0</u>
TOTAL EXPENDITURES	<u>2,849,263</u>	<u>2,465,201</u>
USES OF CASH/FUND BALANCE	<u>0</u>	<u>0</u>



Town of Greenville 2024
Fire Service Fund Budget

	2024 Budget	2023 Budget
REVENUE		
<u>REAL PROPERTY TAXES</u>		
14 301 120 000 Real Estate Tax-Current Year Fire Levy	92,982	94,023
14 301 220 000 Real Estate Tax-Fire-Prior Year	4,911	3,775
14 301 420 000 Real Estate Tax-Delin Fire	4,972	6,000
	102,865	103,798
<u>INTEREST EARNINGS</u>		
14 341 010 000 Interest-Checking	15	15
14 341 100 000 Interest Earnings	1,681	950
	1,696	965
<u>INTERGOVERNMENTAL REVENUE - STATE</u>		
14 354 002 000 State Fire Commissioners Grant	15,000	15,000
14 354 002 001 EMS Grant	10,000	0
	25,000	15,000
<u>STATE SHARED REVENUE AND ENTITLEMENTS</u>		
14 355 051 000 Fire Pension Monies-State Aid	87,361	77,149
	87,361	77,149
<u>CHARGES FOR SERVICES</u>		
14 362 200 000 Fees-Special Fire Protection - Inspections	16,802	17,000
	16,802	17,000
<u>FEES FOR SERVICES</u>		
14 364 120 000 Services- Fire Service Fee	781,305	641,237
	781,305	641,237
<u>MISCELLANEOUS REVENUES</u>		
14 387 300 000 Donations to Fire Dept from Private Sources	500	500
	500	500
<u>SALES OF ASSETS</u>		
14 391 100 000 Sale of Asset	0	0
	0	0
TOTAL REVENUE	1,015,529	855,649
EXPENDITURE		
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>		
14 401 110 000 Salary-Town Manager	8,000	3,500
14 401 110 001 Salary-Assistant Manager	17,500	15,000
14 401 110 002 Salary-Administrative Assistant	12,000	9,125
14 401 110 003 Salary-Financial Assistant	6,500	5,700
14 401 110 126 Wages-Clerical Assistant	4,000	6,656
14 401 156 000 Employee Benefits Buy-out	1,350	840
14 401 157 000 Health Insurance Reimbursements	280	1,050
14 401 192 000 Social Security	3,060	2,531
14 401 193 000 Medicare	419	397



Town of Greenville 2024
Fire Service Fund Budget

	2024 Budget	2023 Budget
14 401 194 000 Unemployment	228	242
14 401 195 000 Worker Compensation	104	85
14 401 196 000 Insurance-Health	10,036	7,607
14 401 198 000 Insurance-Dental	552	499
14 401 199 000 Insurance-LT Disability	180	161
14 401 199 001 Insurance-Vision	92	88
14 401 199 002 Insurance-Life	303	307
	64,604	53,788
<u>PUBLIC SAFETY - FIRE</u>		
14 411 112 000 Wages-Driver/Lieutenant	378,978	296,187
14 411 112 001 Wages-Overtime	28,755	61,882
14 411 115 000 Wages-Part Time	18,000	33,687
14 411 156 000 Employee Benefits Buy-out	20,550	13,440
14 411 157 000 Health Insurance Reimbursements	1,500	8,000
14 411 172 000 Holiday Pay	30,762	23,293
14 411 179 000 Longevity	1,350	2,075
14 411 180 000 Overtime FLSA	18,456	0
14 411 182 000 Shift Supervisor Rate	328	328
14 411 182 001 Call Back Time	6,616	7,649
14 411 192 000 Social Security	31,131	24,421
14 411 193 000 Medicare	7,281	5,712
14 411 194 000 Unemployment	2,492	2,939
14 411 195 000 Worker Compensation	51,068	44,702
14 411 196 000 Insurance-Health	32,491	73,246
14 411 197 000 Pension	87,361	77,149
14 411 197 001 PT Fire Fighters 401(a) Plan	0	2,784
14 411 198 000 Insurance-Dental	2,174	5,018
14 411 199 000 Insurance-LT Disability	1,455	1,455
14 411 199 001 Insurance-Vision	419	835
14 411 199 002 Insurance-Life	2,388	2,388
14 411 210 000 Supplies-Office	1,400	1,400
14 411 213 000 Supplies-Computer Software	8,800	8,800
14 411 215 000 Postage	1,775	450
14 411 220 000 Supplies-General Operating	2,300	1,600
14 411 231 000 Fuel-Gasoline	200	200
14 411 232 000 Fuel-Diesel	6,800	5,500
14 411 237 000 Services-Medical	4,500	4,500
14 411 238 000 Supplies-Uniform	4,500	3,900
14 411 246 000 Supplies-Tire	2,500	2,500
14 411 250 000 Supplies-Building Maintenance	1,000	1,000
14 411 251 000 Supplies-Vehicle	290	290
14 411 261 000 Supplies-Minor Equipment	4,500	3,500



Town of Greenville 2024
Fire Service Fund Budget

	2024 Budget	2023 Budget
14 411 310 000 Professional Services	500	1,180
14 411 314 000 Fees-Legal Services	500	500
14 411 318 000 Employee Expense	120	120
14 411 321 000 Telephone	680	500
14 411 324 000 Cellular	1,000	400
14 411 325 000 Internet	475	500
14 411 352 000 Insurance - Vehicle	4,800	4,500
14 411 361 000 Electric	3,300	3,700
14 411 362 000 Natural Gas	3,500	3,000
14 411 363 000 Hydrant Fee	24,000	0
14 411 364 000 Sewage	550	400
14 411 366 000 Water	1,400	1,400
14 411 373 000 Repairs-Building Maintenance	5,000	5,000
14 411 374 000 Repairs-Equipment Maintenance	3,500	3,500
14 411 374 001 Repairs-Vehicles	20,000	20,000
14 411 395 000 Donation Purchase	500	500
14 411 396 000 EMS Grant Purchases	10,000	0
14 411 420 000 Dues/Subscriptions/Magazines	500	500
14 411 452 000 Services-Computer Support	6,600	4,500
14 411 458 000 Volunteer Firefighter	2,600	2,600
14 411 460 000 Training/Seminars	2,500	2,500
14 411 470 000 Testing	200	200
14 411 700 000 Capital Outlay	0	0
	854,345	776,330
<u>INTERFUND OPERATING TRANSFERS</u>		
14 492 300 000 Transfer to Capital Reserve	96,580	25,531
	96,580	25,531
TOTAL EXPENDITURES	1,015,529	855,649
USES OF CASH/FUND BALANCE	0	0



Town of Greenville 2024 Sewer Fund Budget

	2024 Budget	2023 Budget
REVENUE		
<u>INTEREST EARNINGS</u>		
08 341 100 000 Interest Earnings	25,000	5,000
	25,000	5,000
<u>RENTS AND ROYALTIES</u>		
08 342 440 000 Rental-Sewer Jet	0	0
	0	0
<u>FEES FOR SERVICES</u>		
08 364 120 000 Services-Sewer Lateral Inspection	40,000	32,500
08 364 121 000 Service-Greenville	706,100	703,450
08 364 123 000 Service-Hempfield	340,600	347,000
08 364 124 000 Service-West Salem	174,000	172,600
08 364 125 000 Waste Water Discharge	2,053	2,053
08 364 126 000 PA One Call Rebate	0	160
08 364 127 000 Delinquent Sewer-General	9,500	7,736
	1,272,253	1,265,499
<u>SPECIAL ASSESSMENTS</u>		
08 383 101 000 Construction-WWTP-Greenville	250,300	456,763
08 383 103 000 Construction-WWTP-Hempfield	100,600	94,912
08 383 104 000 Construction-WWTP-West Salem	37,400	41,524
	388,300	593,199
<u>SALES OF ASSETS</u>		
08 391 100 000 Sale of Assets	0	0
	0	0
	1,685,553	1,863,698
EXPENDITURE		
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>		
08 401 110 000 Salary-Town Manager	0	14,000
08 401 110 001 Salary-Assistant Manager	0	15,000
08 401 110 002 Salary-Administrative Assistant	0	1,825
08 401 110 003 Salary-Financial Assistant	0	14,250
08 401 126 000 Wages-Clerical Assistant	0	1,664
08 401 156 000 Employee Benefits Buy-out	0	0
08 401 157 000 Health Insurance Reimbursements	0	1,450
08 401 192 000 Social Security	0	2,911
08 401 193 000 Medicare	0	681
08 401 194 000 Unemployment	0	228
08 401 195 000 Worker Compensation	0	97
08 401 196 000 Insurance-Health	0	11,757



Town of Greenville 2024 Sewer Fund Budget

	2024 Budget	2023 Budget
08 401 198 000 Insurance-Dental	0	722
08 401 199 000 Insurance-LT Disability	0	180
08 401 199 001 Insurance-Vision	0	121
08 401 199 002 Insurance-Life	0	303
08 401 353 001 Bond-Manager	0	369
08 401 353 002 Bond-Finance/Secretary	0	377
	0	65,935
<u>PUBLIC WORKS - WASTE WATER COLLECTION AND TREATMENT</u>		
08 429 105 000 Wages-Authority Board	525	525
08 429 112 000 Wages-Maintenance	207,796	185,978
08 429 114 000 Wages-Operator	135,640	119,434
08 429 156 000 Employee Benefits Buy-out	0	210
08 429 157 000 Health Insurance Reimbursements	7,025	9,500
08 429 172 000 Holiday Pay	850	850
08 429 177 000 Sick Pay	0	350
08 429 179 000 Longevity	0	1,563
08 429 180 000 Overtime	6,589	6,592
08 429 187 000 Sat/Sun Pay Differential	0	1,664
08 429 192 000 Social Security	21,754	19,611
08 429 193 000 Medicare	5,088	4,587
08 429 194 000 Unemployment	1,568	1,568
08 429 195 000 Worker Compensation	18,241	17,065
08 429 196 000 Insurance-Health	105,335	90,141
08 429 198 000 Insurance-Dental	5,018	5,213
08 429 199 000 Insurance-LT Disability	1,035	1,070
08 429 199 001 Insurance-Vision	835	877
08 429 199 002 Insurance-Life	1,895	1,925
08 429 210 000 Supplies-Office	2,000	2,000
08 429 215 000 Postage	650	650
08 429 222 000 Supplies-Chemicals	78,720	60,000
08 429 225 000 Supplies-Laboratory	1,800	1,800
08 429 227 000 Sludge Disposal	50,000	60,000
08 429 231 000 Fuel-Vehicle	6,000	6,000
08 429 232 000 Fuel-Heating Oil	43,000	30,000
08 429 237 000 Services-Medical	250	250
08 429 238 000 Uniform Allowance	5,100	5,100
08 429 251 000 Maintenance-Vehicle	2,500	2,500
08 429 252 000 Maintenance-Supplies	1,000	775
08 429 253 000 Maintenance-Sewer Jet	2,000	2,000
08 429 261 000 Supplies-Minor Equipment	2,600	3,500
08 429 300 000 Permit License Membership	10,000	9,500



Town of Greenville 2024 Sewer Fund Budget

	2024 Budget	2023 Budget
08 429 310 000 Billing/Collection	30,000	30,000
08 429 311 000 Fees-Audit	2,500	3,500
08 429 313 000 Fees-Engineering	26,252	42,000
08 429 314 000 Fees-Solicitor	15,000	15,000
08 429 315 000 Fees-Sewer Lateral Inspections	40,000	41,000
08 429 316 000 Fees-Prof Lab Services	31,000	35,000
08 429 317 000 Fees-PA One Call	750	750
08 429 318 000 Employee Expense	500	500
08 429 321 000 Telephone	3,300	4,300
08 429 324 000 Cellular	1,500	2,300
08 429 325 000 Internet Service	900	900
08 429 341 000 Advertising	1,000	2,000
08 429 350 000 Insurance-General	26,500	25,000
08 429 352 000 Insurance -Vehicle	3,000	3,000
08 429 361 000 Electricity	65,000	76,000
08 429 372 000 Maintenance-Sewer	40,000	73,500
08 429 373 000 Maintenance-Plant	63,513	80,000
08 429 374 000 Maintenance-Equipment	2,500	2,500
08 429 383 000 Building Rent Allocation	8,000	8,000
08 429 384 000 Rent of Office Equipment	700	700
08 429 452 000 Services-Computer Support	4,500	4,000
08 429 460 000 Travel & Training	1,000	1,500
08 429 700 000 Capital Outlay	0	100,316
	1,092,229	1,204,564
<u>DEBT SERVICE - PRINCIPAL</u>		
08 471 200 001 Bond Issue	0	0
08 471 200 003 PENNVEST Note	0	0
08 471 200 005 Long Term Note - WWTP Design	551,236	542,776
	551,236	542,776
<u>DEBT SERVICE - INTEREST</u>		
08 472 200 001 Bond Issue Interest	0	0
08 472 200 003 PENNVEST Note Interest	0	0
08 472 200 005 Long Term Note Interest	42,088	50,423
	42,088	50,423
<u>INTERFUND OPERATING TRANSFER</u>		
08 492 090 000 Transfer to Sewer Capital Fund	0	0
	0	0
TOTAL EXPENDITURES	1,685,553	1,863,698
USES OF CASH/FUND BALANCE	0	0



Town of Greenville 2024
Storm Water Fund Budget

	2024 Budget	2023 Budget
REVENUE		
<u>INTEREST EARNINGS</u>		
06 341 100 000 Interest Earnings	4,025	1,200
	<u>4,025</u>	<u>1,200</u>
<u>FEES FOR SERVICES</u>		
06 364 120 000 Services-Storm Water	409,640	403,020
	<u>409,640</u>	<u>403,020</u>
<u>SALES OF ASSETS</u>		
06 391 100 000 Sale of Asset	0	0
	<u>0</u>	<u>0</u>
TOTAL REVENUE	413,665	404,220
 EXPENDITURE		
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>		
06 401 110 000 Salary-Town Manager	4,000	3,500
06 401 110 001 Salary-Assistant Manager	17,500	15,000
06 401 110 002 Salary- Administrative Assistant	12,000	9,125
06 401 110 003 Salary-Financial Assistant	6,500	5,700
06 401 126 000 Wages-Clerical Assistant	4,000	4,992
06 401 156 000 Employee Benefits Buy-out	1,350	630
06 401 157 000 Health Insurance Reimbursements	416	489
06 401 192 000 Social Security	2,812	2,415
06 401 193 000 Medicare	658	565
06 401 194 000 Unemployment	214	228
06 401 195 000 Worker Compensation	96	81
06 401 196 000 Insurance-Health	9,549	8,028
06 401 198 000 Insurance-Dental	502	499
06 401 199 000 Insurance-LT Disability	146	153
06 401 199 001 Insurance-Vision	84	88
06 401 199 002 Insurance-Life	273	290
	<u>60,100</u>	<u>51,783</u>
<u>PUBLIC WORKS - STREET SWEEPING</u>		
06 431 220 000 Street/Gutter Cleaning Supplies	2,000	2,000
06 431 251 000 Supplies-Streetsweeper	2,500	2,500
06 431 455 000 Repairs-Streetsweeper	3,556	4,000
	<u>8,056</u>	<u>8,500</u>
<u>PUBLIC WORKS - STORM SEWERS AND DRAINS</u>		
06 436 112 000 Wages-Maintenance	64,043	65,156
06 436 156 000 Employee Benefits Buy-out	1,620	0
06 436 157 000 Health Insurance Reimbursements	1,250	2,200
06 436 179 000 Longevity	0	105
06 436 180 000 Overtime	596	0



Town of Greenville 2024
Storm Water Fund Budget

	2024 Budget	2023 Budget
06 436 192 000 Social Security	4,112	4,046
06 436 193 000 Medicare	962	946
06 436 194 000 Unemployment	342	399
06 436 195 000 Worker Compensation	5,416	5,611
06 436 196 000 Insurance-Health	16,999	19,723
06 436 198 000 Insurance-Dental	903	1,282
06 436 199 000 Insurance-LT Disability	216	261
06 436 199 001 Insurance-Vision	150	217
06 436 199 002 Insurance-Life	442	525
06 436 210 000 Supplies-Office	450	1,000
06 436 215 000 Postage	2,900	2,900
06 436 220 000 Supplies-Storm Sewers	2,850	3,500
06 436 237 000 Services-Medical	200	200
06 436 252 000 Maintenance-Supplies	500	1,500
06 436 253 000 Maintenance-Sewer Jet	1,500	1,500
06 436 261 000 Supplies-Minor Equipment	500	1,500
06 436 310 000 Professional Services	250	250
06 436 311 000 Fees-Audit	4,500	4,500
06 436 313 000 Fees-Engineering	95,000	95,000
06 436 314 000 Fees-Solicitor	14,000	14,000
06 436 317 000 Fees-PA One Call	100	100
06 436 318 000 Employee Expense	500	500
06 436 341 000 Advertising	1,000	1,000
06 436 372 000 Maintenance-Storm Sewer	10,071	35,000
06 436 374 000 Maintenance-Equipment	2,500	2,500
06 436 452 000 Services-Computer Support	3,000	4,000
06 436 700 000 Capital Outlay	0	35,000
	236,872	304,421
DEBT SERVICE - PRINCIPAL		
06 471 200 000 PENNVEST Note - Brackin Alley	20,500	20,296
06 471 200 001 PENNVEST Note - N. Main Street	40,824	0
06 471 200 002 PENNVEST Note - N. Third Street	31,132	0
	92,456	20,296
DEBT SERVICE - INTEREST		
06 472 200 000 PENNVEST Note Interest - Brackin Alley	2,661	2,865
06 472 200 001 PENNVEST Note Interest - N. Main Street	8,807	0
06 472 200 002 PENNVEST Note Interest - N. Third Street	4,713	0
	16,181	2,865
INTERFUND OPERATING TRANSFERS		
06 492 300 000 Transfer to Capital Reserve	0	16,355
	0	16,355
TOTAL EXPENDITURES	413,665	404,220



Town of Greenville 2024
Storm Water Fund Budget

	2024 Budget	2023 Budget
USES OF CASH/FUND BALANCE	<u><u>0</u></u>	<u><u>0</u></u>



Town of Greenville 2024
Airport Fund Budget

	2024 Budget	2023 Budget
REVENUE		
<u>RENTS AND ROYALTIES</u>		
09 342 100 000 Rent-Airport Land	3,300	3,200
09 342 108 000 Rent-Airport Hangar	22,000	21,400
09 342 510 000 Well Drilling Proceeds	2,400	3,100
	<u>27,700</u>	<u>27,700</u>
<u>INTERGOVERNMENTAL REVENUE - FEDERAL</u>		
09 351 440 000 Airport Federal Grant	0	350,000
	<u>0</u>	<u>350,000</u>
<u>INTERGOVERNMENTAL REVENUE - STATE</u>		
09 354 440 000 Airport State Grant	21,000	32,000
	<u>21,000</u>	<u>32,000</u>
<u>MISCELLANEOUS REVENUES</u>		
09 357 001 000 Local Match for State & Federal Grants	0	0
09 380 110 000 Miscellaneous Revenues	0	0
09 389 440 000 Fuel Revenue	275	275
09 392 360 000 Transfer from Airport Capital Account	0	0
	<u>275</u>	<u>275</u>
TOTAL REVENUE	<u>48,975</u>	<u>409,975</u>
EXPENDITURE		
<u>AIRPORT</u>		
09 440 215 000 Postage	30	30
09 440 220 000 General Operating Supplies	50	50
09 440 232 000 Fuel-Diesel	1,850	2,000
09 440 246 000 Supplies-Tires	200	200
09 440 251 000 Supplies-Vehicle	250	250
09 440 261 000 Supplies-Minor Equipment	750	1,500
09 440 300 000 Other Services/Charges	4,495	5,500
09 440 310 001 Professional Services-Genernal	500	500
09 440 310 002 Professional Services-mowing & snow removal	6,200	6,200
09 440 321 000 Telephone	50	50
09 440 331 000 Storage Tank Permits	100	100
09 440 341 000 Advertising & Printing	200	700
09 440 352 000 Insurance - Airport	4,600	4,000
09 440 361 000 Electric	3,700	3,700
09 440 362 000 Natural Gas	550	745
09 440 373 000 Building Maintenance: Supplies & Repairs	1,950	1,450
09 440 374 000 Repairs-Equipment	2,500	2,000
09 440 398 007 Snow Removal Equip Building	21,000	381,000
TOTAL EXPENDITURES	<u>48,975</u>	<u>409,975</u>
USES OF CASH/FUND BALANCE	<u>0</u>	<u>0</u>



Town of Greenville 2024
Capital Improvements Budget

	2024 Budget	2023 Budget
REVENUE		
<u>INTEREST EARNINGS</u>		
15 341 100 000 Interest	14,000	1,000
15 341 102 000 Interest - ARPA	12,000	2,600
	26,000	3,600
<u>INTERGOVERNMENTAL REVENUE - FEDERAL</u>		
15 351 440 001 Federal Grant - ARPA	326,203	70,000
	326,203	70,000
<u>INTERGOVERNMENTAL REVENUE - STATE</u>		
15 354 030 001 State Grant - PennDOT - Traffic Signal - Columbia/Main	327,081	0
15 354 070 000 State Grant - DCED - Riverside Park	0	211,857
15 354 071 000 State Grant - DCNR - Riverside Park	0	124,000
15 354 120 000 State Grant- DCED-PEMA COVID-19 Crisis EMS	0	37,237
15 354 150 000 State Grant - DEP - 902 Recycling Grant (Chipper)	0	41,171
15 354 160 001 State Grant- PENNVEST - N. Third Street Stormwater	398,898	0
	725,979	414,265
<u>MISCELLANEOUS REVENUES</u>		
15 357 001 000 Local Match for State & Federal Grants	0	37,387
	0	37,387
<u>OTHER FINANCING SOURCES - SALE OF FIXED ASSETS</u>		
15 391 100 000 Sale of General Fixed Assets	267,943	0
	267,943	0
<u>OTHER FINANCING SOURCES - INTERFUND TRANSFERS</u>		
15 392 001 000 Transfer from General Fund	0	5,000
15 392 350 000 Transfer from Highway Aid Fund	81,770	0
15 392 360 000 Transfer from Capital Fund Account	118,339	531,324
15 392 360 001 Transfer from Capital Fund Account-Chipper	0	4,576
15 392 370 000 Transfer from Fire Service Fee Fund	14,000	13,500
15 392 380 000 Transfer from Storm Water Utility Fund	0	75,000
15 393 120 000 General Obligation Bonds and Notes - Non-Electoral	422,694	0
15 393 130 000 General Obligation Note-Small Borrowing	0	120,000
	636,803	749,400
TOTAL REVENUE	1,982,928	1,274,652
EXPENDITURE		
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>		
15 401 750 001 - Capital Purchases-Minor Equipment-Computers	12,000	0
	12,000	0
<u>GENERAL GOVERNMENT - MUNICIPAL BUILDING</u>		
15 409 730 001 - Capital Purchases-Buildings-Repairs	150,000	150,000
15 409 750 001 - Capital Purchases-Minor Equipment-Council Room	12,000	7,200
	162,000	157,200
<u>POLICE</u>		
15 410 740 001 Capital Purchases-Machinery-Police Cruisers	0	120,000



Town of Greenville 2024
Capital Improvements Budget

	2024 Budget	2023 Budget
15 410 750 001 Capital Purchase - Equipment - Duty Weapon	7,000	0
	7,000	120,000
<u>FIRE</u>		
15 411 730 001 Capital Purchases-Buildings-Bunkroom	0	37,237
15 411 730 002 Capital Purchase-Building-Roof	200,000	0
15 411 750 001 Capital Purchases-Minor Equipment-Airpacks	0	70,000
15 411 750 002 Capital Purchases-Minor Equipment-Fire Hose	10,000	10,000
15 411 750 003 Capital Purchases-Minor Equipment-PPE	4,000	3,500
	214,000	120,737
<u>PUBLIC WORKS - SANITATION</u>		
15 426 740 001 Recycling-Capital Purchases-Machinery-Chipper	0	45,747
15 428 740 000 Weed Control-Capital Purchases-Machinery-Trachless	0	136,797
	0	182,544
<u>PUBLIC WORKS - WINTER MAINTENANCE</u>		
15 432 730 000 Capital Purchases-Buildings-Salt Dome Canopy	30,000	30,000
15 432 740 001 Capital Purchases-Machinery-Dump Truck F750	169,943	169,943
15 432 740 002 Capital Purchases-Machinery-Tractor	0	32,384
15 432 740 003 Capital Purchase- Machinery-Dump Truck F550	98,000	0
	297,943	232,327
<u>PUBLIC WORKS - TRAFFIC LIGHTS</u>		
15 433 262 000 Street Signs	10,000	0
15 433 720 001 Capital Purchase-Other than Buildings-Traffic Control	408,851	0
	418,851	0
<u>PUBLIC WORKS - REPAIRS</u>		
15 437 750 001 Capital Purchases-Minor Equipment-Truck Lift	0	5,000
	0	5,000
<u>PUBLIC WORKS - ALLEYS/GUARDRAILS</u>		
15 438 242 000 Protection of Person & Property Supplies - Guardrail	40,000	0
15 438 250 000 Parking Facilities	10,000	0
15 438 260 001 Equipment - Box Gravel Scraper	8,300	0
	58,300	0
<u>PUBLIC WORKS - STORM WATER</u>		
15 446 720 000 Capital Purchases-Improvements	0	75,000
15 446 720 001 Capital Purchases-Improvements - N. Third Street	797,795	0
	797,795	75,000
<u>PARKS AND RECREATION</u>		
15 454 720 001 Capital Purchases-Improvements-DCED Grant	0	128,844
15 454 720 002 Capital Purchases-Improvements-DCNR Grant	0	248,000
15 454 750 000 Capital Purchases-Minor Equipment	15,039	5,000
	15,039	381,844
TOTAL EXPENDITURES	1,982,928	1,274,652
USES OF CASH/FUND BALANCE	0	0

Town of Greenville



Capital Improvement Plan 2024



TOWN OF GREENVILLE

CAPITAL IMPROVEMENT PLAN

TOWN COUNCIL

Paul Hamill, Mayor
Linda Zuschlag, Deputy Mayor
Jean Carr, Councilor
Tracy Beil, Councilor
Anne Butcher, Councilor
Sean Hall, Councilor
Evan Hereford, Councilor

TOWN MANAGER

Jasson Urey

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Capital Improvement Plan Introduction

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

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

What are Capital Improvements?

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

Buildings	Land	Equipment
Facilities	Vehicles	Sewers
Parks	Street Paving	Sidewalks
Technology		

What is Capital Improvement Planning?

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

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

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

Benefits of the Capital Planning

1. Focus Attention on Community Goals and Needs

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

2. To Optimize Use of the Taxpayer's Dollar

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

3. Promotion of Effective Government

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

4. To Improve Project Implementation

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

Methodology/Organization

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

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

Population Analysis

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

Past Growth Trends

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

**Table I-A
Population of Greenville**

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

The steady population decline can be attributed to several factors:

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

- The age of the members of the community.

Future Growth of the Population

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

**Table I-B
Population Projection of the Town of Greenville**

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

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

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

Capital Improvement Plan Narrative

PUBLIC WORKS

The Public Works Department provides various services to the residents of the Town of Greenville, and the department's needs are urgent. The department has three basic needs categories: equipment, stormwater collection system improvements, and street and road improvements.

Equipment Needs

The Public Works Department has many equipment needs over the next five years. The average useful life of a dump truck in the public works department is 15 years. The dump trucks purchased ten years ago will need to be replaced over the next five years. This will save the Town in maintenance costs and keep our fleet reliable and up to date. Various other machinery and equipment are needed and listed later in this report. A few other significant needs for the department are a replacement canopy on the salt dome and additional bays added to the current street garage. The canopy on the salt dome is 18 years old and needs replacement. We have more vehicles than bays on our street garage, so these vehicles end up stored in the elements, which reduces their life expectancy.

Storm Water Collection System Renovations

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

In the spring of 2015, the Town received funding from DCED to put together a stormwater utility fee to help repay the loan for Brackin Alley repairs and other future projects. The stormwater fee was rolled out in April 2016, and the first bills were sent out in September of the same year. All revenue generated from the stormwater fee is strictly used for stormwater management, upgrades, and repairs.

The first step in repairing the Town's aging stormwater system was to locate all lines and evaluate their condition. The Town recently completed a computer-based mapping of its stormwater collection system. The next step will be to camera the lines to assess their condition. The televising will help prioritize what lines are repaired and when. This investigation led to the Town finding significant issues with the collection system along North Third Street and N. Main Street. The N. Main Street Storm Sewer Relocation Project started in September of 2023 and was completed for \$899,298. This project was funded by a low-interest loan through PENNVEST, which will be repaid over the next 20 years by the stormwater utility fee. The N. Third Street Storm Sewer Replacement Project will start in the summer of 2024 with a fall completion date. The estimated cost of this project is \$797,975, which a PENNVEST loan and the ARPA funds could fund.

Street Improvement Program

The Town completed over \$850,000 in street paving improvements between 2019 and 2020. The paved streets included all asphalt South of N. Main Street and East of Columbia Avenue (16 streets total). In addition to these streets, Vance, Wilbur, Ridge, N. Race, Orchard, S. Front, Church, Morgan, West Dr., W. Homer, Barrett, Lincoln, and Loutzenhiser were paved. The liquid fuels money that the Town receives annually was used to fund these improvements. The Town plans to do a similar project in 2025. Because road maintenance (mill & overlay or just overlay) was used instead of road repair, the Town was not required to complete ADA improvements along these roads. A more extensive repair of these roads and others will be assessed to address drainage, base repair, and ADA issues. These larger projects will be funded with grants and debt service. In 2022, the Town paved David Street, Chicago Street, and North Race Street Extension. In 2023, the Town crack-sealed all the roads that have been paved in the last six years. Seal coating (tar and chip, as some may refer to it) of some streets that showed signs of more extensive cracking was also completed. This will prolong the life of these roads well beyond the average ten-year life span of an asphalt road.

With every street that gets repaired, the curbing and gutter system will need to be replaced or repaired. This is not a qualifying expense for the liquid fuels funds, so the stormwater utility funds will be utilized to address these issues. The curbing and gutter systems are a function of the stormwater

collection system for the roads. All debt incurred for road, curbing, and gutter repairs will be self-liquidating. These repairs will be more favorable for the Town when it seeks financing.

Another part of the Street Improvement Program is replacing current traffic signals with new systems. The average age of our traffic control lights is 40 years old, which makes it difficult and costly to find replacement parts. The Town recently received a Green-Light-Go grant to update the traffic and pedestrian control system at the intersection of Main St. and College Ave. A \$327,081 Green-Light-Go grant was awarded to the Town in 2023 to replace the traffic control signals at the intersection of Columbia Avenue and Main Street. This project is estimated to start in the summer of 2024. The Town will continue to seek additional grant funding to assist in replacing the remainder of the traffic control signals.

FIRE DEPARTMENT

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

Equipment Needs

Our fire apparatus fleet (3 pumpers and one aerial) is aging. The Pierce and HME pumpers are 23 years old, the Simpson Duplex pumper is 29 years old, and the areal truck is 31 years old. One of the requirements for funding under the Assistance to Firefighters Grant (AFG) is that a vehicle must be at least 25 years old when using grant funding. The Town has applied for the AFG grant for over 15 years without any success. If grant funds are not acquired within the next several years, the Town will have to fund a replacement truck through debt service.

The Town will use its fire service fee funds to replace various pieces of equipment. Most of the attack hose is well past its projected useful life. Due to normal wear, more of this hose is taken out of service every year. Also, the turnout gear that the firefighters wear has a 5-year life limit and must be replaced on a rotating basis.

The roof on the fire station is 24 years old and starting to show signs of deterioration. This roof will need to be replaced in 2024. The average life of a shingled roof is 25 years.

POLICE DEPARTMENT

The Greenville Police Department is located in the municipal building at 125 Main Street. Their patrol area covers the Town of Greenville and assistance to surrounding departments as needed. The surrounding department also helps the Greenville Police Department when the need arises.

Equipment Needs

Three new police vehicles were purchased in 2023. The department's primary capital need will be replacing these vehicles in 2027.

The current duty weapons were last replaced in 2014. Due to these weapons being carried five days a week, it is recommended that they be replaced at least every ten years.

PARKS DEPARTMENT

The Parks Department consists of Riverside Park, the Sports Complex, and general grounds maintenance. The Parks Department is also responsible for the "pocket parks" such as York Street Park, Central Park, Prairie Park, Diamond Park, and Rosedale Avenue Island.

Recreation/Senior Center

With the addition of the Agency on Aging renting space, the Senior Center has accomplished some significant improvements since 2015. The upgrades included new entry steps, an ADA ramp, and ADA-accessible entry doors. A commercial kitchen and computer lab were also added to meet the center's needs. A new roof on the entire building was installed in 2017.

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

Parks

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

ADMINISTRATIVE

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

The current municipal building needs repairs and updates. Because of the age of the building, these repairs and updates will be costly and require extensive rehabilitation. Since it was built, no major projects have been completed on the municipal building (except for a roof replacement in 2019). The Town is also looking at alternative locations or building a new structure should replacing rather than maintaining the existing facility be more cost-effective.

Capital Improvements Spreadsheet

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

The first column expresses which department the asset or project is used for or purchased for. The second column describes what the project is or what asset/piece of equipment is being purchased. The third column is the estimated cost, which indicates the estimated cost of the project or asset. The estimated cost will vary at the time of construction or purchase. There are many factors to consider, like inflation, where the asset is purchased, the contractor doing the work, etc. The fourth through eighth columns reflect the project or asset cost in 2024 through 2028, respectively. These can change, and certain assets or projects could be switched and done earlier or later if desired or in emergencies.

<u>Dept.</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Public Works	An ongoing street resurfacing program	Varies per project		\$800,000			
Public Works	Guide Rail needs to be replaced across the community	Varies per project	\$40,000	\$10,000		\$10,000	
Public Works	Street sign replacement across the community	\$10,000 done in phases	\$10,000		\$10,000		\$10,000
Public Works	Traffic Signal system upgrades	\$175,000 per intersection	\$408,851		\$175,000		\$175,000
Public Works	Parking Lot Rehabilitation	Varies per project	\$10,000		\$35,000		\$55,000
Public Works	Storm Water Collection System repairs	Varies per project	\$797,795		\$1,375,000		\$75,000

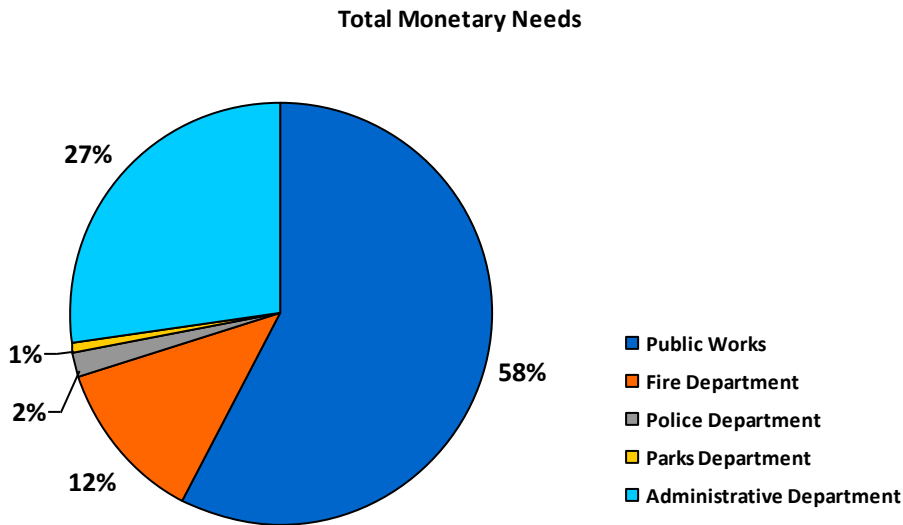
<u>Dept</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Public Works	Two post truck lift to maintain Town vehicles	\$5,000		\$5,000			
Public Works	Replace F550 Dump Truck	\$98,000	\$98,000		\$98,000		\$98,000
Public Works	F750 Dump Truck	\$169,943	\$169,943				
Public Works	Add 3 storage bays to public works garage	\$150,000		\$150,000			
Public Works	New canopy for salt dome	\$30,000	\$30,000				
Public Works	Box Gravel Scraper for Skid Steer	\$8,300	\$8,300				
Fire	Replace pumper truck new	\$650,000				\$650,000	
Fire	Replace Fire Hose	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Fire	Replacement of protective equipment	\$4,000 each set	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Fire	Roof Replacement	\$200,000	\$200,000				
Fire	Repair to building	\$40,000		\$40,000		\$40,000	
Police	Replace Duty Weapons/Holsters and Ammunition	\$800 each	\$7,000				

<u>Dept</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Police	3 new police cruisers and accessories	\$50,000 each				\$160,000	
Parks	Replacement of zero-turn mower	\$15,039	\$15,039		\$15,945		\$16,256
Admin	Minor repairs to municipal building	\$150,000	\$150,000				
Admin	Rehab or replacement of municipal building	\$2,000,000			\$2,000,000		
Admin	Council Chambers improvements	\$12,000	\$12,000				
Admin	Computer upgrades	\$12,000 per year	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Totals			\$1,982,928	\$1,031,000	\$3,734,945	\$886,000	\$455,256

Funds Needed for Capital Improvements

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

<u>Department</u>	<u>Total Monetary Needs</u>
Public Works	\$4,653,889
Fire Department	\$1,000,000
Police Department	\$167,000
Parks Department	\$47,240
Administrative Department	\$2,222,000



Analysis

The Public Works Department has the highest need at 58%. There are many infrastructure and heavy-duty equipment needs. The department with the second-highest need is the Administrative Department at 27%. The municipal building needs significant repairs or replacement within the next five years. The third-highest need is in the Fire Department at 12%. This is due to the roof needing replacement and replacing a pumper truck. The Police Department's requirements consist of 2% of the total needs due to replacing the police cruisers every three years. Lastly, the Parks Department has 1% of the total needs, with the replacement of the zero-turn mowers being the most significant.

Departmental needs analysis

<u>Year</u>	<u>Department</u>					<u>Total Needs Each Year</u>
	<u>Public Works</u>	<u>Fire</u>	<u>Police</u>	<u>Parks</u>	<u>Admin</u>	
2024	\$1,572,889	\$214,000	\$7,000	\$15,039	\$174,000	\$1,982,928
2025	\$965,000	\$54,000	\$0	\$0	\$12,000	\$1,031,000
2026	\$1,693,000	\$14,000	\$0	\$15,945	\$2,012,000	\$3,734,945
2027	\$10,000	\$704,000	\$160,000	\$0	\$12,000	\$886,000
2028	\$413,000	\$14,000	\$0	\$16,256	\$12,000	\$455,256
Total by Department:	\$4,653,889	\$1,000,000	\$167,000	\$47,240	\$2,222,000	Total Needs: \$8,090,129

Capital Projects Funding Strategy

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

<u>Year</u>	<u>Depart ment</u>	<u>ARPA Funds</u>	<u>Debt Service</u>	<u>Liquid Fuels Fund</u>	<u>Capital Fund</u>	<u>Grant</u>	<u>Storm Water Fund</u>	<u>Fire Service Fund</u>
2024								
	Public Works	\$326,203	\$72,694	\$81,770	\$366,243	\$725,979		
	Fire		\$200,000					\$14,000
	Police				\$7,000			
	Parks				\$15,039			
	Admin		\$150,000		\$24,000			
2024	Total	\$326,203	\$422,694	\$81,770	\$412,282	\$725,979	\$0	\$14,000
2025								
	Public Works			\$800,000	\$165,000			
	Fire							\$54,000
	Police							
	Parks							
	Admin				\$12,000			
2025	Total	\$0	\$0	\$800,000	\$177,000	\$0	\$0	\$54,000
2026								
	Public Works				\$143,000	\$862,500	\$687,500	
	Fire							\$14,000
	Police							
	Parks				\$15,945			
	Admin		\$2,000,000		\$12,000			
2026	Total	\$0	\$2,000,000	\$0	\$170,945	\$862,500	\$687,500	\$14,000

<u>Year</u>	<u>Department</u>	<u>General Operation n Fund</u>	<u>Debt Service</u>	<u>Liquid Fuels Fund</u>	<u>Capital Fund</u>	<u>Grant</u>	<u>Storm Water Fund</u>	<u>Fire Service Fund</u>
2027								
	Public Works				\$10,000			
	Fire							\$704,000
	Police		\$80,000			\$80,000		
	Parks							
	Admin				\$12,000			
2027	Total	\$0	\$80,000	\$0	\$22,000	\$80,000	\$0	\$704,000
2027								
	Public Works				\$163,000	\$175,000	\$75,000	
	Fire							\$14,000
	Police							
	Parks				\$16,256			
	Admin				\$12,000			
2027	Total	\$0	\$0	\$0	\$191,256	\$175,000	\$75,000	\$14,000

Summary

For over 20 years, the Town has completed capital asset/project improvements on an emergency basis. The lack of planning has led to an accumulation of needs in every department. If the capital asset and project needs are not fulfilled, the problems will mount and worsen the Town's position. The Town must stay on target with this Capital Improvement Plan. But this plan is just that, a plan. We must find funding sources for these needs, but some may not be filled in the next five years.

This plan provides a clear picture of the capital needs the Town currently faces and provides a map to address these needs. The objective is to work diligently to see these projects come to fruition. This capital plan will be updated yearly as the Town progresses through the project list.

Sincerely yours,

Jasson W. Urey

Jasson W. Urey
Town Manager
November 13, 2023

