

EAST PETERSBURG BOROUGH



APPROVED BUDGET

2024 BUDGET SUMMARY

General Fund:

- 2024 Projected Budget: **\$2,443,500.**
- General Tax mill is 4.747, Fire Tax mill is .780
- **TOTAL TAX MILLAGE = 5.527 No Tax increase for 2024**

The General Fund is operating well and the tax base of 5.527 mills should hold steady for the next couple of years.

1. Revenues:

- The General Fund receives most of its funds from Act 511 taxes (Real Estate Transfer, EIT, LST) and Real Estate Taxes. See Figure 1, page 3.

2. Expenditures:

- The General Fund expenses for 2024 are up about 1%, (\$30,830) from 2023 budget. Which is good considering our current economy, the increase in wages, medical insurance-up 4%, vehicle gas, building supplies, and overall operating expenses. See Figure 2, page 4.
- **Administration** **\$254,800 = increase of \$21,780**
 - a. Increase in wages/pension
 - b. Added (1) part time office clerk
 - c. Medical Insurance
 - d. General operating expenses
- **Building Improvements** **\$111,200 = decrease of \$3,700**
 - a. Less building utilities/improvements
- **Public Safety** **\$124,100 = no change**

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- **Planning/Zoning** **\$152,800 = increase of \$5,100**
 - a. Zoning officer + \$ 5,000 Current: \$55,000 New: \$60,000
 - b. Advertising/Printing + \$ 100 Current: \$ 1,000 New: \$ 1,100

- **Highways, Roads, Streets** **\$188,900 = decrease of \$900**
 - a. Wages/pension (AK) - \$900

- **MS4** **\$127,800 = increase of \$4,700**
 - a. GIS/Mapping + \$ 300 Current: \$ 5,000 New: \$ 5,300
 - b. Advertising + \$ 1,000 Current: \$ 1,000 New: \$ 2,000
 - c. Misc; wages, material + \$ 3,400

- **Parks/Rec** **\$179,600 = decrease of \$6,400**
 - a. HARC-intermunicipal - \$ 2,000 Current: \$12,000 New: \$10,000
 - b. Equipment repairs - \$ 1,000 Current: \$ 6,000 New: \$ 5,000
 - c. Spraying supplies - \$ 500 Current: \$ 1,500 New: \$ 1,000
 - d. Misc, mulch, meadows, wages, pension - \$ 2,900

- **Insurances** **\$ 76,600 = increase of \$7,400**
 - a. Liability + \$ 1,000 Current: \$13,000 New: \$14,000
 - b. Property + \$ 2,000 Current: \$ 8,000 New: \$10,000
 - c. Vehicle + \$ 1,000 Current: \$21,000 New: \$22,000
 - d. Umbrella + \$ 200 Current: \$ 3,500 New: \$ 3,700
 - e. Workers Comp + \$ 2,000 Current: \$ 9,000 New: \$11,000
 - f. Crime + \$ 900 Current: \$ 200 New: \$ 1,100
 - g. Inland/Marine + \$ 300 Current: \$ 2,600 New: \$ 2,900

- **Interfund Transfers** **\$1,118,000 = increase of \$2,000**
 - a. \$913,000 Public Safety: \$860k Police, \$28k EMC, \$25k Miscellaneous
 - b. \$100,000 Capital Reserve: \$70k comcast franchise, \$30k miscellaneous
 - c. \$ 5,000 Park/Open Fund: park upgrades
 - d. \$ 80,000 Fire Tax Fund: bldg. maintenance, CFO, WC
 - e. 0.00 Snow Fund: skipped for 2023. Fund balance \$95k
 - f. \$ 15,000 Equipment Reserve
 - g. \$ 5,000 Pool Fund

- **Loans:** The borough has no loans/debt.

TOTAL REVENUE BY %		100%
Real Estate Taxes		62%
Act 511		30%
Licenses, Permits		0%
Cable TV Franchise Fees		3%
Fines		0%
Interest, Rents		0%
State Shared Revenue		2%
Departmental Revenues		3%
Misc Revenue		0%

2024 Budgeted Revenues, by Category		2024
Real Estate Taxes	\$	1,478,000.00
Act 511 Taxes	\$	747,000.00
Licenses, Permits	\$	50.00
Cable TV Franchise Fees	\$	70,000.00
Fines	\$	8,000.00
Interest, Rents	\$	17,600.00
State Shared Revenue	\$	42,300.00
Departmental Earnings	\$	78,150.00
Misc Revenue	\$	2,400.00
TOTAL REVENUE	\$	2,443,500.00

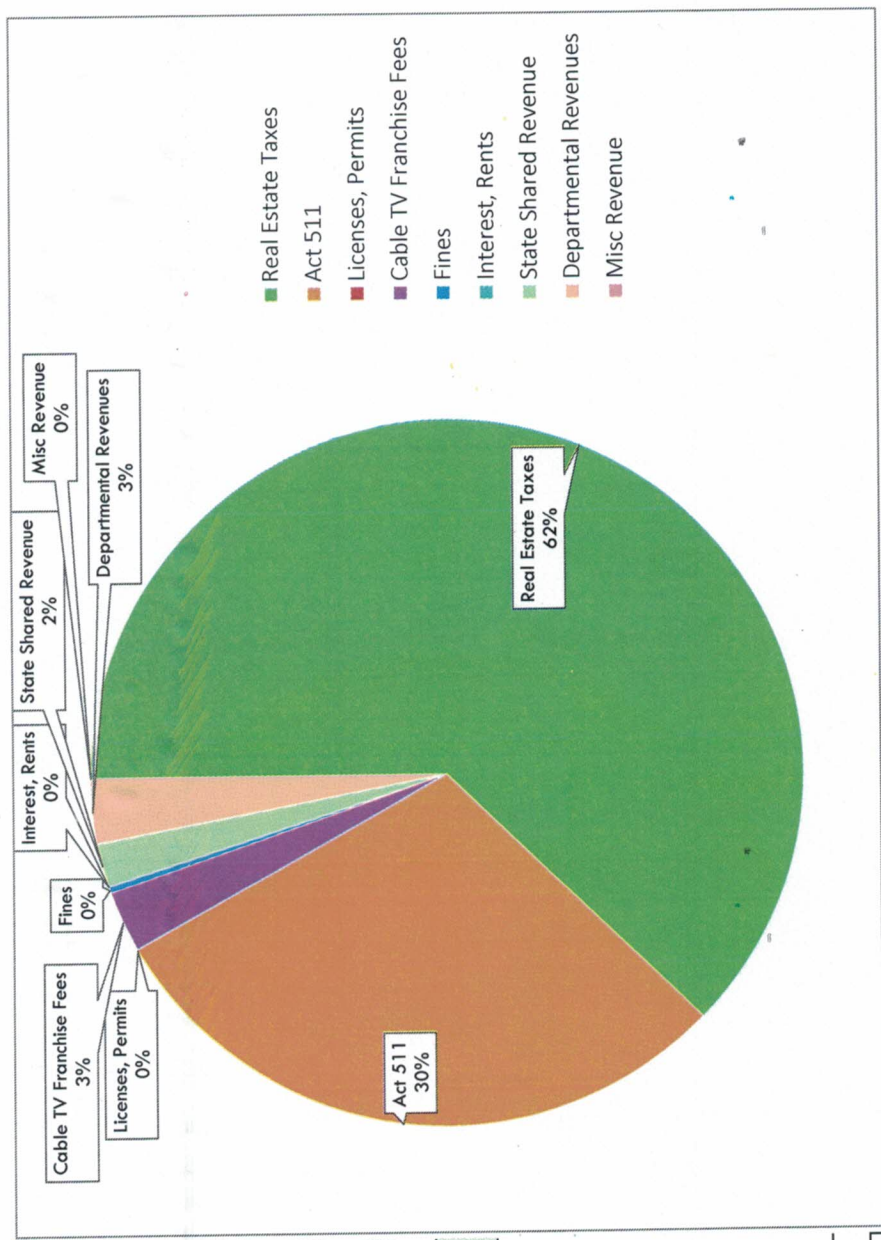
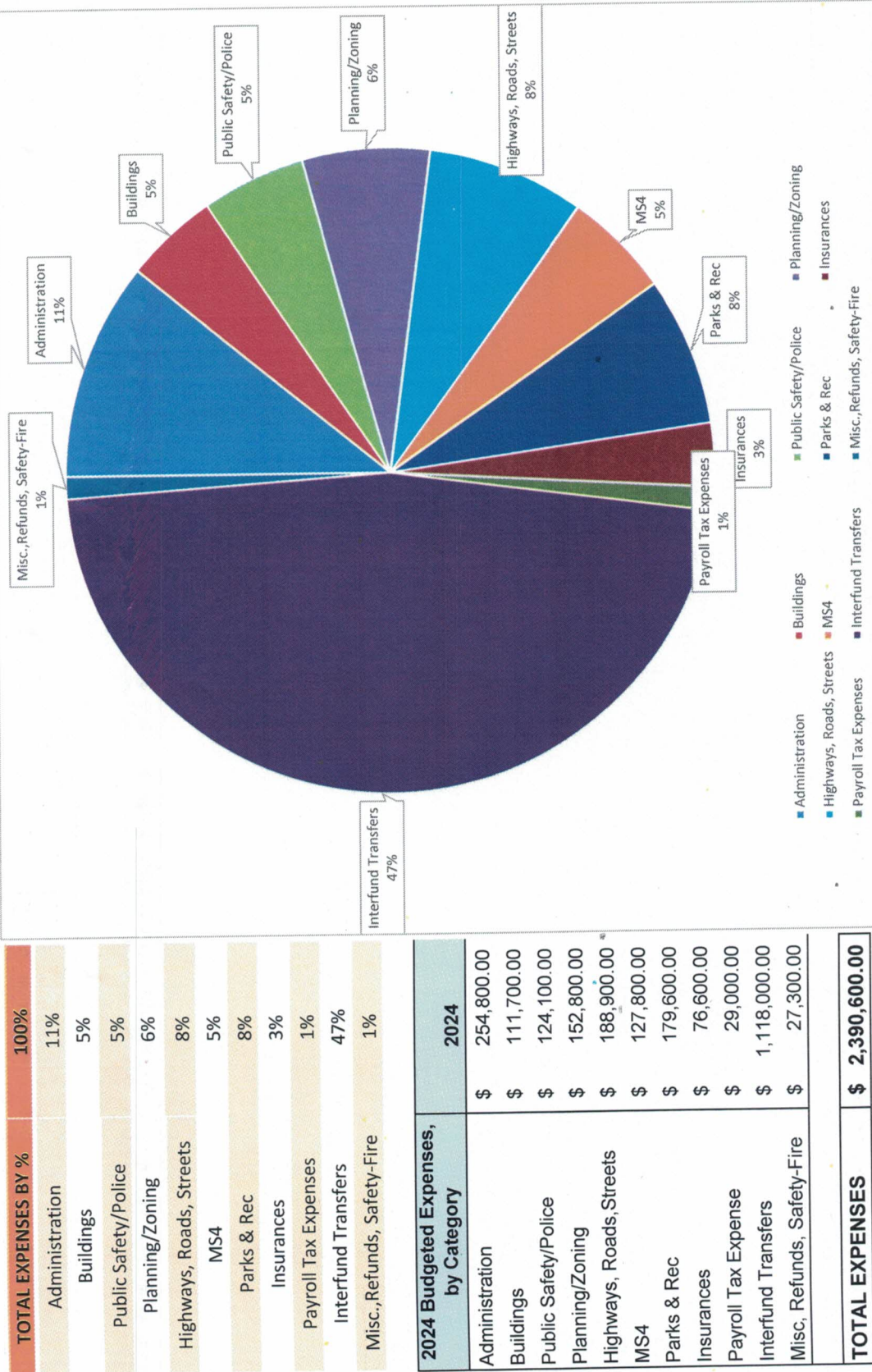


Figure 1



EAST PETERSBURG BOROUGH

WATER OPERATING:

- Projected a 3% Water rate increase for 2024.

Water rate history:	Amount/5,000 gallons/Quarter:	Amount/1,000 gallons:
2018	\$ 64.02	\$5.72
2019	\$ 67.22 (5% + \$3.20)	\$6.01
2020	\$ 70.58 (5% + \$3.36)	\$6.31
2021 and 2022	\$ 72.70 (3% + \$2.12)	\$6.50
2023	\$ 74.88 (3% + \$2.18)	\$6.69
2024	\$ 77.13 (3% + \$2.25)	\$6.90

The projected revenue from the increase in water rates will help fund: water meter project, equipment, equipment maintenance, Pine Street water main replacement - (3) phases, replacement of both pumps at City Interconnect, water tanks maintenance, vehicle replacement (06 vehicle), Koser Road Spring pumps, and stipulations required by DEP to maintain all facilities and water projects not funded by grants.

- **Large Water Budget Items:** A transfer from the Water Operating Fund to the Water Reserve Fund is budgeted for 2024 in the amount of \$120,000. Currently, the water operating fund has a balance of \$570,500 and the water reserve fund has a balance of \$924,345.

The following items are budgeted from **Water Reserve Fund: \$816,000**

1. Projects: Budget \$341k:

- Grant: Water main replacement-Pine Street: Grant submitted 12/22 Total project cost \$1,107,000. This will be done in (3) phases. 50/50 match \$553,430. If we do not receive a grant, will keep looking for a grant and budget funds through 2026.
- Koser Road Spring Pumps: LC ARPA request \$245,300. 50/50 match \$122,650. If we do not receive funding, funds will come from ARPA \$50k and WR \$195,300.
- City Interconnect: LC ARPA request \$241,390. 84/16 match \$120,695. If we do not receive funding request, will budget 2025.
- Miscellaneous water projects: \$25,000.

2. Meters: Water meter project: Budget \$40K.

3. Well: Building maintenance/repairs: Budget \$10K.

4. Water Main replacement-Pine Street to New Street: Budget \$300K.

5. Water tanks maintenance: Budget \$5K.

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6. Equipment/Maintenance/Vehicles: Budget \$100K.

- a. Equipment: well-secure manhole lid/hatch (\$10k)
- b. Equipment: city interconnect-mini split for heat/ac (\$8k)
- c. Equipment: new meter reader -Archer (\$6k)
- d. Equipment: NP-generator (\$17k)
- e. Equipment: NP-mini split for heat/ac (\$13k)
- f. Equipment: Update GIS, maps for (3) vehicles (\$5k)
- g. Vehicle: replace 06 Canyon-cost split with Capital Reserves (\$70k-\$35k from each)

7. Miscellaneous- spare pumps, cl2 analyzer rebuild kits: Budget \$20K.

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TRASH:

- Three (3) year Service Contract with Good's Disposal effective January 1, 2023. The Trash fund reflects the need for a \$3.50/quarter increase (\$14/year). The trash fund will show an Interfund Transfer from Capital Reserves \$100,000.
- a. Current resident rate for 2023 is \$69.50 qtr./\$278 yearly
- b. The projected resident rate for 2024 is \$73qtr./\$292 yearly

Trash rate history:	Amount per Qtr.	Amount Annual
2012 - 2016	\$47.50	\$190
2017 - 2019	\$49.50	\$198
2020 - 2021	\$59.50	\$238
2022	\$64.50	\$258
2023	\$69.50	\$278
2024	\$73.00	\$292

MISCELLEANOUS FUNDS:

ARPA: \$301,380

- Water project: Koser Road pumps \$245,300 (\$50k - ARPA, \$195,300k water reserves)
- Grant-DCNR Park upgrades. \$601k. Received Grant \$250k - 42/58 EPB \$351k-P/O fund \$110k, ARPA fund \$120k & CR \$121k
- Bio-swale Meadows-Footbridges \$150k. (\$131,380 - ARPA, \$20k - capital reserves)

BUILDING 6060:

- Property sold 10/14/2023 \$215k.

CAPITAL RESERVE: \$765,400

- Special Projects \$145,000
 - a. Bio-swale Meadows-Footbridges \$150k. (\$131,380 - ARPA, \$20k - capital reserves)
 - b. Lemon Street Sidewalk/Curb Project: \$75k (5 residents @ \$15k)
 - c. Misc Projects \$50k
- Grant Funding for Special Projects \$255,400
 - a. ARLE-signal upgrades 72/Miller & Enterprise \$151k Received Grant \$113,600 EPB \$38k (shared cost with EHT)
 - b. Grant-DCNR Park upgrades. \$601k. Received Grant \$250k - 42/58 EPB \$351k-P/O fund \$110k, ARPA fund \$120k & CR \$121k
 - c. DCED Pickleball \$215k. 85/15 EPB \$32,250
 - d. Hollow Drive Triple Barrel - LC ARPA Request \$253,716k 75/25 EPB \$64,150 (2025)

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➤ Equipment \$89,000

- a. Shop furnace \$10k
- b. Shop garage door opener \$4k
- c. Vehicle: replace 01 with F-250 p/u truck \$80k (50% equipment reserves-\$40k)
- d. Vehicle: replace 06 Canyon. \$70k (50% water reserves \$35k)

➤ Other \$276,000

- a. Office equipment \$10k
- b. Building Repair/Improvements \$20k
- c. Streets/Curbs/Sidewalks \$5k
- d. Buy In Costs – Police \$141k (\$71k – 2024, \$70k – 2025)
- e. Engineering fees for special projects \$30k
- f. Basins \$10k
- g. MS4 Repair/maintenance to storm pipes \$20k
- h. Transfer to Trash \$100k
- i. Miscellaneous \$10k

EQUIPMENT RESERVE: \$64,000

- a. Vehicle: replace 01 with F-250 p/u truck \$80k (50% capital reserves-\$40k)
- b. Other equipment: Lift gate \$5k
- c. Misc. \$3k
- d. Kubota 60" Zero turn mower w/bagger \$16k

FIRE FUND: \$321,200

- a. Building Maintenance/CFO \$300k
- b. Workers Comp \$20k
- c. Misc Expense/fees \$1,200

LIGUID FUELS: \$184,100

➤ Road improvements \$50,000

- a. Current road assessments indicate minimal road maintenance in 2024.
Recommendation: Lemon Street Ultra-Thin should wait until 2025 for settling of new paving along curbs (\$125k 2025)

➤ Street Vehicle \$134,000

- a. Purchase Street Vehicle – F-550 Mini Dump with plow and salt spreader (order at 2023 price \$126k, 2024 price \$134k)

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PARK and OPEN SPACE: \$66,500

- Building/Equipment Repairs \$20k
- Park upgrades – Tennis/basketball courts maintenance \$25k
- Equipment purchased \$20k
- Materials/supplies \$1k
- Miscellaneous \$500

PUBLIC SAFETY: \$889,000

- Police service \$860k (2024: 6% increase: 2023 was 6.5% increase)
- Emergency Mgmt. Coordinator \$28k
- Miscellaneous \$1k

SNOW MAINTENANCE: \$31,300

- Contracted services – snow removal \$10k
- Salt \$15k
- Snow removal-lots, sidewalks \$4k
- Repairs/Maintenance to Plows \$2k
- Miscellaneous \$300

*Transfer from General of \$25K is not budgeted for 2024 because of a surplus of funds. (\$87,910)

SWIMMING POOL: \$20,000

- Equipment \$20k

EAST PETERSBURG BOROUGH

EMPLOYEE HEALTH BENEFITS:

- Medical: Cost 2024: **4% increase**, \$4 increase Dental & no increase Vision

CURRENT:

Employee Pays 10% of the annual medical premium ($\$7,895.28 * 10\% = \789.53).

Employee Pays 100% of the annual premium for medical/dental/vision for their dependents.

PAID BY EPB:

Medical: Current: \$ 7,106/year

Deductible: Current: \$ 2,000/year

Dental: Current: \$ 386/year

Vision: Current: \$ 51/year

TOTAL PAID by EPB:

\$9,543/year per Employee

Recommendation:

- **Renewal effective 12/01/2023 – 11/30/2024**

Employee Pays 10% of the annual medical premium ($\$8,218.05 * 10\% = \821.81).

Employee Pays 100% of the annual premium for medical/dental/vision for their dependents.

PAID BY EPB:

Medical: Renewal: \$ 7,396/year

Deductible: Renewal: \$ 2,000/year

Dental: Renewal: \$ 390/year (increase of \$4/year/employee)

Vision: Renewal: \$ 51/year

TOTAL PAID by EPB:

\$9,837/year per Employee

2024: For single coverage Medical/Deductible/Dental/Vision: it will cost the Borough \$9,837/Employee/Year

Employee opt out program – Receive an opt out Payment \$7,000/year

WAGES & PENSION:

- Payroll: Projected Total Base Wages: \$641,500 (2023: \$592,000).

- Pension: Projected State Aid for 2024: \$29,800

EPB 2023 STATE AID WAS RECEIVED 09/28/2023 FOR \$30,376. (projected \$29,700).

Respectfully submitted by: Karen St. Clair, Borough Manager/Secretary

EAST PETERSBURG BOROUGH 2024 BUDGET

GENERAL FUND			
Revenues			
Real Estate Tax		\$ 1,478,000.00	
Act 511 Taxes		\$ 747,000.00	
Licenses, Permits		\$ 50.00	
Cable TV Franchise		\$ 70,000.00	
Fines		\$ 8,000.00	
Interest, Rents		\$ 17,600.00	
State Shared Revenue		\$ 42,300.00	
Departmental Earnings		\$ 78,150.00	
Misc Revenue		\$ 2,400.00	
TOTAL REVENUES:			\$ 2,443,500.00
Expenses			
Administration		\$ 254,800.00	
Buildings		\$ 111,700.00	
Public Safety		\$ 124,100.00	
Planning/Zoning		\$ 152,800.00	
Highways, Roads, Streets		\$ 188,900.00	
MS4		\$ 127,800.00	
Parks & Recreation		\$ 179,600.00	
Insurances		\$ 76,600.00	
Payroll Tax Expense		\$ 29,000.00	
Interfund Transfers		\$ 1,118,000.00	
Miscellaneous-refunds, safety-fire		\$ 27,300.00	
TOTAL EXPENSES:			\$ 2,390,600.00
TOTAL FUNDS AVAILABLE:			\$ 52,900.00

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WATER FUND			
Revenues			
Metered Sales		\$ 927,000.00	
Penalties		\$ 5,000.00	
Meters purchased: Residential & Commercial		\$ 500.00	
Reconnect fees		\$ 1,500.00	
Fire Hydrants		\$ 650.00	
Certifications fees		\$ 1,200.00	
Act 205 Allocation-Pension (State Shared)		\$ 14,000.00	
Rental Income		\$ 85,000.00	
Sprinklers		\$ 2,600.00	
Misc: LASA meter readings, PA One calls		\$ 6,300.00	
TOTAL REVENUES:			\$ 1,043,750.00
Expenses			
Insurance: Vehicle, property, liability, wc		\$ 28,700.00	
Vehicle Expenses: gas & maintenance		\$ 22,300.00	
Employee Insurance		\$ 48,900.00	
Operating Costs		\$ 253,400.00	
Payroll Expenses		\$ 353,600.00	
Water & Sewer		\$ 60,700.00	
Interfund Transfers		\$ 215,000.00	
TOTAL EXPENSES:			\$ 982,600.00
TOTAL FUNDS AVAILABLE:			\$ 61,150.00

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TRASH FUND			
Revenues			
Trash Collection		\$ 527,000.00	
Penalties		\$ 5,000.00	
Trash Tags		\$ 1,400.00	
Sale of Recycling bins		\$ 1,170.00	
Grass tags		\$ 600.00	
Oversize Trash Tags		\$ 3,000.00	
Large Appliance Tags		\$ 380.00	
Leaf bags		\$ 2,860.00	
Rebate from LCSWMA		\$ 15,000.00	
Certification fees		\$ 1,200.00	
Grants		\$ 3,000.00	
Interest Earnings		\$ 3,000.00	
Act 205 Allocation-Pension (State Shared)		\$ 800.00	
Interfund Transfer		\$ 100,000.00	
Misc: Tire tags		\$ 15.00	
TOTAL REVENUES:			\$ 664,425.00
Expenses			
Employee Insurance		\$ 1,400.00	
Operating Costs		\$ 603,200.00	
Payroll Expenses		\$ 8,600.00	
Interfund Transfers		\$ 15,000.00	
TOTAL EXPENSES:			\$ 628,200.00
TOTAL FUNDS AVAILABLE:			\$ 36,225.00

**EAST PETERSBURG BOROUGH
2024 BUDGET**

PUBLIC SAFETY FUND			
Revenues			
Interfund Transfer: police, emc, misc		\$ 913,000.00	
TOTAL REVENUES:			\$ 913,000.00
Expenses			
Public Safety-Police		\$ 860,000.00	
Additional Police Services		\$ 500.00	
Emergency Management Coordinator		\$ 28,000.00	
General		\$ 500.00	
TOTAL EXPENSES:			\$ 889,000.00
TOTAL FUNDS AVAILABLE:			\$ 24,000.00