



# 2025 General Fund Budget Summary

December 2, 2024

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## Summary of General Fund Budget Process

The 2025 General Fund Budget was developed by the Finance Committee of Steelton Borough Council in consultation with the Borough Manager, Assistant Secretary-Treasurer, departmental staff, and consultants.

The process for developing the budget was as follows:

### **Staff Level Budget Meetings**

Assistant Secretary Treasurer & the Borough Manager met with Department Heads to review “Wish List” budgets including all desired capital and operational expenditures requested in the 2025 budget.

*Departmental meetings were used to compile an initial budget that included all desired expenditures. This budget was presented to the Finance Committee for review and represented a deficit due to the budget including all desired personnel, capital purchases, and capital projects.*

## Publicly Advertised Finance Committee Meetings

<b>September 12, 2024</b>	Finance Committee met to review the Borough’s budgeting process.
<b>September 26, 2024</b>	Finance Committee met to review a preliminary budget and request further information on line items.
<b>October 3, 2024</b>	Finance Committee met to review a preliminary budget and request further information on line items.
<b>October 10, 2024</b>	Department Heads were provided with an opportunity to discuss their individual budgets with the Finance Committee.
<b>October 17, November 14, 2024</b>	Review and discussion of cuts to balance budget. The cuts resulted in a balanced 2025 budget.
<b>December 2, 2024</b>	Committee recommends budget to Steelton Borough Council Committee.
<b>December 5-16, 2024</b>	Public Inspection period.

## Publicly Advertised Council Meetings:

<b>December 2, 2024</b>	Council Votes to Lay Budget for Public Inspection and Budget Ordinance advertised in Paper of General Circulation
<b>December 5-16, 2024</b>	Public Inspection Period

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**December 16, 2024**

Formal Consideration and Adoption. Council considers passing budget appropriations ordinance and tax ordinance.

## **Key Components of Budget**

- General Tax Millage Remains Same
- Provides \$8,000 to Public Works for a capital purchase.
- Budgeted 11 Fulltime Police Officers, 1 Corporal, 1 Chief Position

## **Overall Economic Outlook**

Steelton Borough continues to operate in the context of being a landlocked borough with limited growth/taxing capacity.

Steelton Borough saw the following positive economic development trends:

- Significant grant funding drawn down and additional awards granted.
- Start of construction on the Hamilton Health Project.

Negative Economic Development Trends:

- Various Fire damage.
- Vacancy and blight along Front Street corridor.
- Inflation effects on increased expenses.

In 2025 the Borough anticipates:

- Hamilton Health Project at Steelworks to be completed in 2025 thanks to a \$2.5 million redevelopment grant being awarded.
- Construction and Completion of the Brickyard Park.
- Improvements to East End Park.
- Various Paving projects funded by liquid fuels and an anticipated Local Share Municipal Gaming Grant.

## **Revenues**

### **General Fund Revenue Outlook: Flat in Tax Revenues**

Major sources of revenue (i.e. Real Estate and Personal Taxes) continue to remain flat.

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## 2025 General Fund Budget Revenue Projections

The 2024 General Fund Budget is based on an operating revenue projection of \$4,267,410.00.

Major revenue assumptions are as follows:

- No General Millage property tax increase. Remains at 15.0 Building/15.0 Land
- Real Estate Taxes based on historical average of actuals (2021-2023) + projected year end 2024.
- Occupational taxes and other recurring funds projected based 5 year on historical average.
- Increases in revenue through adjustments to the Borough's Fee Structure.

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## **2024 General Fund Expenses**

The 2023 General Fund Budget projects **\$4,267,410.00** in expenses. The expenses represent mainly fixed personnel and operational costs with minimal operational General Funds dedicated to capital purchases or projects. Personnel costs related to benefits and pension continue to consume an increasing portion of the General Fund Budget, leaving less funds to pay for other operational needs and capital projects. Council will need to take a serious look at fixed personnel costs in future budgets to address the growing number of General Fund dollars funding healthcare, pension, benefits, and salaries at the expense of capital needs.

The Finance Committee would like Council to consider capital projects and purchases utilizing reserves and strategic financing.

### **Expense assumptions in this budget include:**

#### **Codes Department**

- No major capital purchases
- 1 FT Codes Officer, 1 FT PMO, 1 FT Admin

#### **Police Department**

- 1 FT Chief, 11 Patrol Officers, 1 FT Admin
- 1 Corporal Position
- Additional funding for Co-Responder for 2025

#### **Public Works**

- Misc Equipment Purchases
- 5 FT Highway Labor/Operator
- All Public Works Positions Filled in 2023, no staff shortages in 2025
- One (1) capital purchase for \$8,000 for 2025.

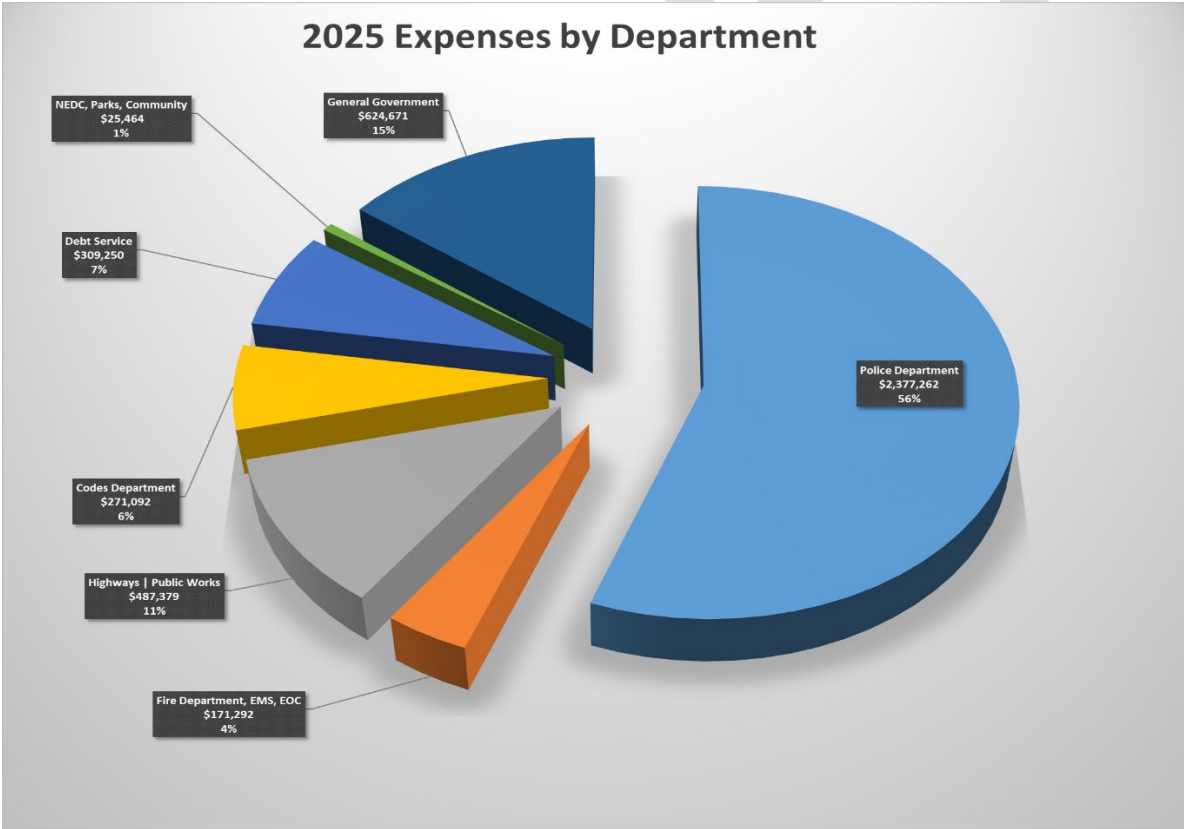


# 2025 General Fund Budget Summary

December 2, 2024

Chart of Expenses by Department

2025 Expenses By Department		
Department	Expenses	Percent
Police Department	\$2,377,262	55.72%
Fire Department, EMS, EOC	\$171,292	4.01%
Highways   Public Works	\$487,379	11.42%
Codes Department	\$271,092	6.35%
Debt Service	\$309,250	7.25%
NEDC, Parks, Community	\$26,464	0.60%
General Government	\$624,671	14.64%
<b>Totals</b>	<b>\$4,267,410</b>	<b>100.00%</b>





# 2025 General Fund Budget Summary

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## Department Expenses Breakdown

Expenses By Department 2025		
Department	Expenses	Percent
Ambulance	\$30,000	0.70%
Boat Dock	\$3,985	0.09%
Community Development	\$0	0.00%
Emergency Preparedness (EOC)	\$600	0.01%
Executive (Mayor)	\$2,805	0.07%
Financial Administration	\$448,431	10.51%
Fire Department	\$140,692	3.30%
Highways   Public Works	\$460,379	10.79%
Interest Debt Service	\$41,355	0.97%
Interfund Transfers	\$235,500	5.52%
Legislative (Council)	\$16,704	0.39%
Municipal Building	\$49,806	1.17%
Neighborhood Economic Development	\$10,164	0.21%
Parks Department	\$16,300	0.38%
Police Department	\$2,377,262	55.71%
Principal Debt Service	\$73,750	1.73%
Protective Inspections (Codes)	\$271,092	6.35%
Signs/Signals/Markings	\$6,600	0.15%
Snow Removal	\$20,400	0.48%
Street Repairs	\$0	0.00%
Tax Collection	\$61,585	1.44%

### Surplus/Deficit

As it stands, the General Fund Budget projects no surplus/deficit.



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## Concerns

The Finance Committee continues to have concerns on the collection of the Occupational Tax. The committee will continue to research into ways to increase collection on this revenue line item in the remainder 2024 and will present its findings to Council in 2025.

The committee feels Borough Council needs to refocus on expanding their Economic Development plans in 2025 and beyond. Additional Economic Development projects are needed to continue the revitalization and growth.

The Finance Committee continues to have concerns that one department accounts for 55.72% of all expenses. This limits the committee's ability to allocate additional funds to other departments and projects.

Legal and Engineering have soared, due to an unprecedented amount of projects occurring simultaneously. This trend will continue through 2025. Fortunately, a majority of these costs are funded through grants monies and/or other entities.

Cops Grant for 2024 is 25% of two Officers and 50% for two Officers. Each year the percentage is dropped 25%. Finance needs to account for this in the 2026 and 2027 budgets.

The Fire Chief has reminded the finance committee that in the next few years the Ladder Truck will need to be replaced at an estimated cost between \$1.8 and \$2.0 million dollars. This is something the committee will have to start planning for in future budgets.

## Closing/Balancing Options:

- The budget presented for adoption is balanced.

***THIS BUDGET HAS BEEN APPROVED AND AGREED UPON BY THE FINANCE  
COMMITTEE FOR PRESENTATION TO COUNCIL***

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## 2025 General Fund Revenues

Department	Description	2024	2025
01-300-000	<b>Taxes</b>	<b>\$2,235,750.00</b>	<b>\$2,223,000.00</b>
01-301-100	Real Estate Taxes   Current Property	\$1,315,750	\$1,333,000
01-301-150	Real Estate Taxes   Current Land	\$585,000	\$550,000
01-301-300	Real Estate Taxes   Delinquent	\$275,000	\$275,000
01-305-100	Occupational Taxes   Current	\$50,000	\$50,000
01-305-300	Occupational Taxes   Delinquent	\$10,000	\$15,000
01-310-000	<b>Per Capita Tax</b>	<b>\$701,200.00</b>	<b>\$832,250.00</b>
01-310-010	Per Capita Tax   Current Year	\$5,500	\$5,500
01-310-030	Per Capita Tax   Delinquent	\$500	\$750
01-310-100	Real Estate Transfer Tax	\$80,000	\$100,000
01-310-200	Earned Income Tax	\$540,000	\$650,000
01-310-510	LST   Current Year	\$60,000	\$65,000
01-310-520	LST   Prior Year	\$15,200	\$11,000
01-320-000	<b>Licenses &amp; Permits</b>	<b>\$85,200.00</b>	<b>\$70,100.00</b>
01-321-650	Soliciting Permit	\$200	\$100
01-321-800	Cable TV Franchise	\$85,000	\$70,000
01-320-000	<b>Fines &amp; Forfeits</b>	<b>\$84,000.00</b>	<b>\$91,000.00</b>
01-331-100	Court Fines	\$8,000	\$6,000
01-331-110	Vehicle Code	\$35,000	\$35,000
01-331-120	Ordinance, Statutes, Ect	\$5,000	\$6,000
01-331-300	Code Fines	\$14,000	\$14,000
01-331-350	Parking Violations	\$22,000	\$30,000
01-340-000	<b>Interest, Rents &amp; Royalties</b>	<b>\$18,000.00</b>	<b>\$22,000.00</b>
01-341-100	Interest Earnings   GF Account	\$18,000	\$22,000
01-351-000	<b>Federal Capital &amp; Operating Grants</b>	<b>\$147,634.00</b>	<b>\$88,137.00</b>
01-351-640	Cops for Hire Grant	\$147,634	\$88,137
01-354-000	<b>State Capital &amp; Operating Grants</b>	<b>\$30,304.00</b>	<b>\$74,393.00</b>
01-354-090	Community Development Grants	\$0	\$0
01-354-150	Snow Contract	\$20,837	\$22,119
01-354-190	Grants	\$9,467	\$52,274
01-355-000	<b>State Share Revenue &amp; Entitlements</b>	<b>\$209,359.00</b>	<b>\$244,750.00</b>
01-355-010	Public Utility Realty Tax	\$3,259	\$2,750
01-355-040	Alcohol Beverage Licenses	\$1,100	\$1,000
01-355-050	PA Pension Allocation	\$177,000	\$213,000
01-355-070	Fireman's Relief Act 205	\$28,000	\$28,000
01-357-000	<b>Local Gov't Units Capital &amp; Oper Grant</b>	<b>\$0.00</b>	<b>\$0.00</b>
01-357-095	Dauphin County Tourism Grant	\$0	\$0
01-360-000	<b>Intergovernmental</b>	<b>\$21,125.00</b>	<b>\$19,275.00</b>
01-350-001	In Lieu of Taxes	\$3,000	\$1,000
01-360-100	Copy/Fax Charges	\$25	\$25
01-360-150	NSF Check Charges	\$50	\$50
01-360-200	Landlord Report File Fee	\$18,000	\$18,000
01-360-342	Fees for Signs/Posters	\$50	\$200



## 2025 General Fund Revenues

01-361-000	<b>General Government</b>	<b>\$350.00</b>	<b>\$950.00</b>
01-361-310	Planning Commission Fees	\$100	\$200
01-361-320	Zoning Hearing Fees	\$250	\$750
01-361-550	Landlord/Tenant Books	\$0	\$0
01-362-000	<b>Public Safety</b>	<b>\$42,150.00</b>	<b>\$46,550.00</b>
01-362-110	Sale of Accident Reports	\$1,300	\$1,750
01-362-405	Permit Application Fee	\$900	\$1,000
01-362-410	Building Permits	\$10,000	\$10,000
01-362-420	Electric Permits	\$0	\$0
01-362-430	Plumbing Permits	\$100	\$1,000
01-362-455	Rental Unit Inspections	\$25,000	\$25,000
01-362-470	Demolition Permits	\$0	\$0
01-362-480	Swimming Pool Permits	\$0	\$0
01-362-490	Sign Permits	\$100	\$100
01-362-505	Uniform Construction Code Fee	\$150	\$150
01-362-520	Tree Permit	\$100	\$50
01-362-551	Planning Review Fee	\$0	\$3,000
01-362-553	Property Registration Fee	\$4,500	\$4,500
01-363-000	<b>Highways &amp; Streets</b>	<b>\$10,581.00</b>	<b>\$10,125.00</b>
01-363-520	Street Cuts	\$10,456	\$10,000
01-363-560	Disabled Parking Permit	\$125	\$125
01-364-000	<b>Sewer/Sanitation</b>	<b>\$12,000.00</b>	<b>\$20,000.00</b>
01-364-300	Refuse Admin Fee	\$12,000	\$20,000
01-367-000	<b>Culture / Recreation</b>	<b>\$12,700.00</b>	<b>\$13,700.00</b>
01-367-801	Boat Dock Permit Fees	\$12,500	\$13,500
01-367-804	Boat Dock Daily Fee	\$200	\$200
01-367-900	Donations Steelton Fest	\$0	\$0
01-380-000	<b>Miscellaneous Revenues</b>	<b>\$255,481.00</b>	<b>\$173,030.00</b>
01-380-002	Lien Processing Fee	\$30	\$30
01-380-006	Prior Water Revenue	\$10,000	\$15,000
01-380-100	Miscellaneous Revenues (Street Scape)	\$94,451	\$0
01-380-201	Workers Compensation Refund	\$5,000	\$12,000
01-380-210	Health Insurance Refund	\$130,000	\$130,000
01-380-500	County Drug Task Force Reimb.	\$0	\$0
01-380-506	Dauphin County Reimbursement	\$16,000	\$16,000
01-387-000	<b>Contributions &amp; Donations</b>	<b>\$0.00</b>	<b>\$0.00</b>
01-387-105	Donations	\$0	\$0
01-392-000	<b>Interfund Transfers</b>	<b>\$310,150.00</b>	<b>\$310,150.00</b>
01-392-008	Transfer from Sewer Fund	\$250,000	\$250,000
01-392-009	Transfer from Storm Water Authority	\$60,150	\$60,150
01-392-018	Transfer from Capital Improvements Fund	\$0	\$0
01-392-950	Transfer from Reserves	\$0	\$0
01-493-000	<b>Contributions / Grants / Subsidies</b>	<b>\$28,000.00</b>	<b>\$28,000.00</b>
01-493-535	Transfers to Fireman's Relief	\$28,000	\$28,000

# 2025 General Fund Revenues

Totals	\$4,203,984.00	\$4,267,410.00
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## 2025 General Fund Expenses

Department	Description	2024	2025
01-400-000	<b>General Government</b>		
01-400-001	<b>Legislative (Council)</b>	<b>\$18,154.00</b>	<b>\$16,704.00</b>
01-400-113	Council Salary	\$10,500	\$10,500
01-400-161	Social Security	\$804	\$804
01-400-210	Supplies	\$200	\$200
01-400-321	Cell Phone	\$3,400	\$1,200
01-400-341	Advertising	\$100	\$100
01-400-352	Public Officials Liab. Insurance	\$3,000	\$3,200
01-400-460	Seminars/Education Exp.	\$150	\$700
01-401-000	<b>Executive (Mayor)</b>	<b>\$2,610.00</b>	<b>\$2,805.00</b>
01-401-110	Mayor Salary	\$1,500	\$1,500
01-401-161	Social Security	\$115	\$115
01-401-321	Cell Phone	\$515	\$515
01-401-352	Public Officials Liab. Insurance	\$360	\$375
01-401-420	Dues & Subscriptions	\$120	\$100
01-401-460	Seminars/Education Exp.	\$0	\$200
01-402-000	<b>Financial Administration</b>	<b>\$379,982.00</b>	<b>\$448,430.68</b>
01-402-112	Salary & Wages   Sec & Assistant	\$59,417	\$52,505
01-402-140	Wages   Clerical	\$36,475	\$38,043
01-402-142	Wages   OT Clerical	\$0	\$500
01-402-152	Dental Insurance	\$1,195	\$662
01-402-154	Disability Insurance	\$275	\$180
01-402-155	Vision Insurance	\$125	\$66
01-402-156	Hospitalization	\$21,066	\$17,527
01-402-158	Life Insurance	\$840	\$942
01-402-159	Prescription	\$7,590	\$5,842
01-402-160	Pension	\$22,160	\$8,870
01-402-161	Social Security	\$7,336	\$6,965
01-402-162	Unemployment Insurance	\$500	\$845
01-402-210	Office Supplies	\$2,000	\$1,000
01-402-229	Meals   Meetings	\$100	\$250
01-402-305	Bank Paying Agent Service Fees	\$0	\$0
01-402-311	Auditing and Accounting	\$26,000	\$30,500
01-402-312	Consulting	\$30,000	\$30,000
01-402-313	Engineering	\$50,000	\$50,000
01-402-314	Legal	\$50,000	\$100,000
01-402-315	Codification	\$1,700	\$1,700
01-402-317	Data Processing	\$5,500	\$12,000
01-402-318	Debit/Credit Card Fees	\$1,000	\$500
01-402-321	Telephone	\$7,000	\$5,300
01-402-323	Internet/Web Services	\$120	\$945
01-402-325	Postage	\$500	\$2,000
01-402-331	Travel Expenses	\$25	\$400
01-402-341	Advertising	\$4,000	\$3,500
01-402-342	Printing	\$3,500	\$2,000
01-402-350	General Liability Insurance	\$9,739	\$10,993
01-402-352	Prof. Liability Insurance	\$1,408	\$1,450
01-402-353	Bonding	\$2,200	\$4,500
01-402-354	Workers Comp	\$190	\$190
10-402-367	Storm Water Fee (Property)	\$0	\$12,750
01-402-420	Dues/Subscriptions/Licenses	\$10,000	\$9,000
01-402-450	Contracted Services	\$10,000	\$9,254
01-402-460	Seminars/Education Exp.	\$200	\$1,000

## 2025 General Fund Expenses

01-402-540	Civic	\$2,571	\$2,500
01-402-700	Capital Purchases	\$0	\$18,500
01-402-750	Capital Lease	\$5,250	\$5,250
<b>01-403-000</b>	<b>Tax Collection</b>	<b>\$61,295.00</b>	<b>\$61,585.00</b>
01-403-161	Social Security	\$3,060	\$3,060
01-403-180	Commission   Tax Collector	\$40,000	\$40,000
01-403-210	Supplies   Tax Collector	\$200	\$200
01-403-317	Data Processing	\$50	\$50
01-403-321	Telephone	\$800	\$1,100
01-403-325	Postage	\$4,000	\$4,700
01-403-342	Printing	\$1,300	\$1,700
01-403-351	Public Officials Liab. Insurance	\$560	\$600
01-403-535	Bonding	\$1,150	\$0
01-403-420	Dues, Memberships, & Subscriptions	\$175	\$175
01-403-453	Commission   Earned Income	\$7,000	\$7,000
01-403-455	Commission   LST	\$2,000	\$2,000
01-403-456	Commission   Delinquent Real Estate Tax	\$1,000	\$1,000
<b>01-409-000</b>	<b>Municipal Building</b>	<b>\$43,651.00</b>	<b>\$49,805.82</b>
01-409-216	Building Supplies & Furniture	\$300	\$1,352
01-409-226	Cleaning Supplies	\$900	\$500
01-409-351	Property Insurance	\$15,926	\$19,428
01-409-356	Flood Insurance   Building	\$2,400	\$2,500
01-409-361	Electricity	\$5,500	\$5,500
01-409-362	Gas   Heating	\$5,200	\$3,500
01-409-366	Water Service   Borough Building	\$600	\$1,200
01-409-371	Repair & Maintenance Land	\$325	\$325
01-409-373	Maintenance & Repairs   Building	\$5,000	\$5,000
01-409-374	Maintenance & Repairs   Elevator	\$1,500	\$1,500
01-409-451	Cleaning Contract Services	\$6,000	\$9,000
01-409-700	Capital Purchases	\$0	\$0
<b>01-410-000</b>	<b>Police Department</b>	<b>\$2,432,149.00</b>	<b>\$2,377,262.09</b>
01-410-122	Salary   Chief	\$111,240	\$115,677
01-410-134	Salary   Patrolmen	\$957,255	\$918,720
01-410-135	Wages - Part Time	\$0	\$0
01-410-136	Wages   Overtime Patrolmen	\$50,000	\$50,000
01-410-137	Police Longevity	\$17,392	\$18,073
01-410-138	Wages   Corporal	\$95,225	\$99,262
01-410-139	Wages   Overtime Corporal	\$4,000	\$4,000
01-410-140	Wages   Clerical	\$52,017	\$56,303
01-410-143	Education Incentive	\$1,000	\$2,000
01-410-144	Community Relations Coordinator	\$19,860	\$20,665
01-410-145	Mental Health Responder	\$40,000	\$0
01-410-152	Dental Insurance	\$14,165	\$16,331
01-410-154	Disability Insurance	\$2,485	\$1,728
01-410-155	Vision Insurance	\$1,516	\$1,698
01-410-156	Hospitalization	\$357,180	\$416,118
01-410-157	Benefits Bonus Program	\$0	\$0
01-410-158	Life Insurance	\$13,860	\$12,730
01-410-159	Prescription	\$124,702	\$138,706
01-410-160	Pension	\$25,461	\$0
01-410-161	Social Security	\$107,000	\$98,127
01-410-162	Unemployment Insurance	\$4,560	\$7,773
01-410-191	Clothing & Maintenance Allowance	\$8,400	\$7,800
01-410-192	Replace Personal Items	\$400	\$100
01-410-210	Office Supplies	\$3,500	\$3,750

## 2025 General Fund Expenses

01-410-231	Vehicle   Gasoline	\$35,000	\$38,000
01-410-237	Photo Expenses/Film	\$100	\$100
01-410-238	Uniforms	\$1,500	\$2,000
01-410-239	Police Supplies	\$1,500	\$1,500
01-410-242	Weapons & Equipment	\$35,000	\$35,000
01-410-244	Forensic/ID Equipment	\$2,000	\$1,500
01-410-247	National Night Out Supplies	\$4,000	\$0
01-410-250	Repair & Maintenance	\$250	\$250
01-410-312	Consulting	\$10,000	\$11,500
01-410-314	Legal	\$35,000	\$28,000
01-410-315	Medical   Blood Testing	\$6,000	\$7,000
01-410-317	Data Processing	\$5,000	\$5,000
01-410-318	Schooling	\$10,000	\$6,000
01-410-321	Telephone	\$13,000	\$11,000
01-410-323	Internet/Web Services	\$1,070	\$1,000
01-410-325	Postage	\$750	\$600
01-410-326	Radio Equipment	\$24,119	\$24,119
01-410-331	Travel Expenses	\$350	\$350
01-410-341	Advertising	\$0	\$0
01-410-342	Printing	\$1,500	\$1,250
01-410-352	Public Officials Liab. Insurance	\$2,310	\$2,983
01-410-353	Police Pro/Law Enforcement Liab. Insurance	\$42,593	\$44,199
01-410-354	Workers Comp	\$79,089	\$78,000
01-410-355	Vehicle Insurance	\$16,200	\$22,000
01-410-374	Repairs & Maint Machinery/Equipment	\$650	\$650
01-410-420	Dues & Subscriptions	\$1,750	\$1,750
01-410-451	Vehicle Maintenance	\$30,000	\$30,000
01-410-470	Transport Prisoner Expense	\$200	\$200
01-410-485	Major Crime Incident Expense	\$500	\$500
01-410-500	Contributions / Grants / Ect	\$4,000	\$4,000
01-410-530	Fire Police	\$2,000	\$250
01-410-541	Metro System	\$17,000	\$20,000
01-410-542	Humane Society	\$2,000	\$5,200
01-410-543	Safety Promotions	\$1,500	\$1,500
01-410-700	Capital Purchases	\$30,000	\$0
01-410-755	Capital Lease	\$5,000	\$2,300
<b>01-411-000</b>	<b>Fire Department</b>	<b>\$116,188.00</b>	<b>\$140,691.67</b>
01-411-200	Supplies   Building	\$150	\$150
01-411-210	Office Supplies	\$0	\$250
01-411-216	Office Equipment	\$0	\$1,000
01-411-227	Sanitation Supplies	\$0	\$0
01-411-231	Vehicle Fuel   Gasoline	\$2,500	\$5,000
01-411-232	Vehicle Fuel   Diesel	\$3,000	\$6,000
01-411-250	Repairs & Maintenance   Building	\$1,300	\$1,500
01-411-313	Engineering	\$1,000	\$0
01-411-317	Data Processing	\$250	\$500
01-411-321	Telephone/Cell/Hotspots	\$5,000	\$5,600
01-411-325	Postage	\$500	\$775
01-411-350	General Liability Insurance	\$3,195	\$3,595
01-411-351	Insurance   Property & Flood	\$3,060	\$3,722
01-411-355	Insurance   Vehicle	\$12,233	\$14,000
01-411-361	Electricity	\$5,100	\$5,800
01-411-362	Gas   Heating	\$2,800	\$3,500
01-411-363	Hydrants	\$50,000	\$50,000
01-411-366	Water   Building	\$2,500	\$2,500

## 2025 General Fund Expenses

01-411-373	Maintenance & Repairs   Building	\$2,000	\$2,000
01-411-374	Maintenance & Repairs   Equipment	\$200	\$1,000
01-411-375	Maintenance   Vehicle	\$18,000	\$20,000
01-411-420	Dues/Subscriptions/Licenses	\$0	\$8,200
01-411-425	Training	\$1,000	\$2,000
01-411-452	Chief's Expenses	\$2,400	\$3,600
01-411-453	Other Events	\$0	\$0
01-411-545	Special Activities	\$0	\$0
01-411-700	Capital Purchases	\$0	\$0
<b>01-412-000</b>	<b>Ambulance</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>
01-412-310	Professional Services	\$30,000	\$30,000
<b>01-413-000</b>	<b>Protective Inspections (Codes)</b>	<b>\$253,037.00</b>	<b>\$271,092.31</b>
01-413-122	Salaries   Code Enforcement Officer	\$54,195	\$56,352
01-413-135	Wages   Property Maintenance Officer	\$37,513	\$35,410
01-413-140	Wages   Clerical	\$37,513	\$35,410
01-413-141	Wages   OT Planning/Zoning Meetings	\$300	\$300
01-413-152	Dental Insurance	\$1,133	\$1,223
01-413-154	Disability Insurance	\$648	\$648
01-413-155	Vision Insurance	\$41	\$116
01-413-156	Hospitalization	\$11,307	\$29,373
01-413-157	Benefits Bonus Program	\$12,000	\$12,000
01-413-158	Life Insurance	\$740	\$598
01-413-159	Prescription	\$3,769	\$9,791
01-413-160	Pension	\$18,995	\$8,870
01-413-161	Social Security	\$10,617	\$9,752
01-413-162	Unemployment Insurance	\$815	\$845
01-413-210	Office Supplies	\$2,000	\$2,000
01-413-231	Vehicle Fuel   Gasoline	\$3,700	\$3,700
01-413-238	Clothing Allowance	\$200	\$200
01-413-242	Property Supplies/Condemnation	\$500	\$200
01-413-260	Minor Office Equipment/Maintenance	\$500	\$500
01-413-312	Consulting	\$1,000	\$0
01-413-313	Engineering	\$2,000	\$0
01-413-314	Legal Services	\$15,000	\$12,000
01-413-317	Data Processing	\$1,200	\$10,528
01-413-321	Telephone	\$7,200	\$7,200
01-413-325	Postage	\$2,700	\$2,700
01-413-331	Travel Expenses	\$100	\$100
01-413-341	Advertising	\$1,000	\$1,000
01-413-342	Printing	\$1,000	\$1,700
01-413-352	Public Officials Liab. Insurance	\$4,662	\$7,453
01-413-354	Workers Comp	\$680	\$600
01-413-355	Insurance   Auto	\$1,809	\$1,946
01-413-365	Dumping/Hauling Fees	\$1,000	\$0
01-413-375	Repair & Maintenance   Vehicle	\$3,200	\$3,000
01-413-420	Dues & Subscriptions	\$7,000	\$12,276
01-413-460	Seminars/Education Exp.	\$3,000	\$1,000
01-413-750	Capital Lease	\$4,000	\$2,300
<b>01-415-000</b>	<b>Emergency Preparedness (EOC)</b>	<b>\$550.00</b>	<b>\$600.00</b>
01-415-231	Telephone	\$550	\$600
<b>01-430-000</b>	<b>Highways   Public Works</b>	<b>\$503,210.00</b>	<b>\$460,379.43</b>
01-430-120	Public Works Director	\$33,415	\$30,888
01-430-140	Wages   Public Works Staff	\$187,822	\$181,336
01-430-142	Wages   OT	\$3,200	\$2,000

## 2025 General Fund Expenses

01-430-152	Dental Insurance	\$2,084	\$1,822
01-430-154	Disability Insurance	\$1,134	\$583
01-430-155	Vision Insurance	\$216	\$164
01-430-156	Hospitalization	\$43,543	\$44,875
01-430-157	Benefits Bonus Program	\$9,000	\$12,000
01-430-158	Life Insurance	\$2,900	\$2,645
01-430-159	Prescription	\$16,217	\$13,218
01-430-160	Pension	\$28,500	\$17,741
01-430-161	Social Security	\$17,170	\$16,388
01-430-162	Unemployment Insurance	\$1,900	\$1,486
01-430-191	Uniform Clothing Allowance	\$1,200	\$900
01-430-210	Office Supplies	\$135	\$150
01-430-231	Vehicle Fuel   Gasoline	\$7,000	\$12,200
01-430-232	Vehicle Fuel   Diesel	\$4,000	\$1,500
01-430-238	Uniform   Boots	\$2,000	\$1,800
01-430-250	Repair & Maintenance   Supplies	\$2,500	\$1,500
01-430-260	Small Tools & Minor Equipment	\$5,000	\$2,000
01-430-310	CDL Random Drug Testing	\$225	\$225
01-430-312	Consulting	\$1,000	\$500
01-430-321	Telephone	\$2,100	\$2,100
01-430-341	Advertising	\$1,000	\$0
01-430-350	General Liability Insurance	\$16,705	\$13,619
01-430-351	Insurance   Property	\$4,569	\$4,850
01-430-354	Workers Comp	\$18,435	\$21,813
01-430-355	Vehicle Insurance	\$8,940	\$10,560
01-430-356	Insurance   Flood	\$10,000	\$0
01-430-361	Electricity   Building	\$2,500	\$2,500
01-430-366	Water   Building	\$300	\$900
01-430-374	Repair & Maintenance   Equipment	\$6,000	\$7,500
01-430-420	Dues & Subscriptions	\$100	\$120
01-430-450	Tree Cutting Services	\$0	\$1,500
01-430-451	Repair & Maintenance   Vehicles	\$12,500	\$17,000
01-430-460	Seminars/Education Exp.	\$20,000	\$4,000
01-430-700	Capital Purchases	\$0	\$9,062
01-430-740	Capital Purchases   Machinery	\$5,500	\$8,000
01-430-750	Capital Lease   Vehicle	\$24,400	\$10,935
<b>01-432-000</b>	<b>Snow Removal</b>	<b>\$36,177.00</b>	<b>\$20,400.00</b>
01-432-140	Wages Snow	\$8,000	\$8,000
01-432-142	Wages Snow   OT	\$10,000	\$10,000
01-432-161	Social Security	\$1,377	\$750
01-432-229	Snow Removal   Meals	\$300	\$150
01-432-245	Supplies   Road Salt	\$15,000	\$0
01-432-250	Repair & Maintenance   Supplies	\$1,500	\$1,500
<b>01-433-000</b>	<b>Signs/Signals/Markings</b>	<b>\$7,000.00</b>	<b>\$6,600.00</b>
01-433-260	Materials & Supplies	\$2,300	\$2,300
01-433-361	Electricity   Traffic Lights	\$1,200	\$800
01-433-376	Repair & Maintenance   Traffic Lights	\$3,500	\$3,500
<b>01-434-000</b>	<b>Street Lighting</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>
01-434-361	Holiday Lighting	\$1,000	\$1,000
<b>01-438-000</b>	<b>Street Repairs</b>	<b>\$1,500.00</b>	<b>\$0.00</b>
01-438-371	Repair & Maintenance   Roads	\$1,500	\$0
<b>01-450-000</b>	<b>Parks Department</b>	<b>\$59,365.00</b>	<b>\$16,300.00</b>
01-450-250	Repair & Maintenance   Supplies	\$700	\$1,000
01-450-314	Legal	\$2,000	\$0

## 2025 General Fund Expenses

01-450-324	Stormwater Fee   Baseball Field	\$60	\$60
01-450-351	Insurance   Property	\$4,705	\$5,740
01-450-361	Electricity   Parks	\$2,500	\$2,500
01-450-366	Water Service   Parks	\$1,300	\$1,400
01-450-371	Repair & Maintenance   Land	\$42,000	\$5,000
01-450-375	Maintenance   Veteran's Park	\$600	\$600
01-450-382	Portable Toilets   Rental	\$5,500	\$0
01-450-700	Capital Purchases	\$0	\$0
<b>01-452-000</b>	<b>Boat Dock</b>	<b>\$7,185.00</b>	<b>\$3,985.00</b>
01-452-212	Supplies/Forms/Boat Stickers	\$510	\$510
01-452-227	Portable Toilets   Rental	\$1,500	\$1,800
01-452-250	Repair & Maintenance   Boat Dock	\$1,500	\$0
01-452-313	Engineering	\$2,000	\$0
01-452-361	Electricity   Boat Dock	\$925	\$925
01-452-420	Dues & Subscriptions	\$750	\$750
<b>01-462-000</b>	<b>Community Development</b>	<b>\$40,000.00</b>	<b>\$0.00</b>
01-462-239	Equipment & Physical Supplies	\$40,000	\$0
01-462-313	Engineering	\$0	\$0
<b>01-464-000</b>	<b>Neighborhood Economic Development</b>	<b>\$31,776.00</b>	<b>\$9,164.00</b>
01-464-246	Parade/Veterans Day	\$500	\$800
01-464-247	Easter Events	\$900	\$900
01-464-248	Tree Lighting	\$1,500	\$1,500
01-464-249	Other Events	\$28,876	\$5,000
01-464-350	General Liability Insurance	\$0	\$128
01-464-352	Public Officials Liability Insurance	\$0	\$836
<b>01-471-000</b>	<b>Principal Debt Service</b>	<b>\$80,860.00</b>	<b>\$73,750.00</b>
01-471-406	Skate Park 2020	\$7,935	\$0
01-471-408	Storm Sewer 2020	\$62,000	\$62,000
01-471-410	DCIB Loan 2022	\$10,925	\$11,750
<b>01-472-000</b>	<b>Interest Debt Service</b>	<b>\$42,295.00</b>	<b>\$41,355.00</b>
01-472-406	Skate Park 2020	\$882	\$0
01-472-408	Storm Sewer 2020	\$37,072	\$37,081
01-472-410	DCIB Loan 2022	\$4,341	\$4,274
<b>01-492-000</b>	<b>Interfund Transfers</b>	<b>\$0.00</b>	<b>\$235,500.00</b>
01-492-002	Transfers to Reserves	\$0	\$0
01-492-043	Transfer to Foundation	\$0	\$2,500
01-492-065	Transfer to Pension Fund		\$213,000
01-492-XXX	Transfer to Capital Improvements	\$0	\$0
01-492-XXX	Transfer to Grants	\$0	\$20,000
<b>01-493-000</b>	<b>Contributions / Grants / Subsidies</b>	<b>\$28,000.00</b>	<b>\$28,000.00</b>
01-493-535	Transfers to Fireman's Relief	\$28,000	\$28,000

**Totals      \$4,147,984.00      \$4,267,410.00**